United Nations

Financial report and audited financial statements

for the 12-month period
from 1 July 2000 to 30 June 2001

Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

General Assembly
Official Records
Fifty-sixth Session
Supplement No. 5 (A/56/5)

General Assembly
Official Records
Fifty-sixth Session
Supplement No. 5 (A/56/5)

Financial report and audited financial statements

for the 12-month period from 1 July 2000 to 30 June 2001

Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

United Nations • New York, 2002

Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

ISSN 0257-0815

[4 February 2002]

Contents

Chapter		Paragraphs	Page
	Abbreviations		xi
	Letters of transmittal		xiii
I.	Financial report on the United Nations peacekeeping operations for the period from 1 July 2000 to 30 June 2001	1–40	1
	A. Overview	3–7	1
	B. Active peacekeeping operations	8-24	6
	C. United Nations Peacekeeping Reserve Fund	25	9
	D. Support account for peacekeeping operations	26–27	9
	E. Completed peacekeeping operations	28–40	9
	Annex Supplementary information		12
II.	Report of the Board of Auditors	1–210	13
	A. Introduction	1–12	15
	B. Financial issues	13–57	18
	1. Background	13–18	18
	2. United Nations system accounting standards	19	18
	3. Non-expendable equipment	20–35	19
	4. Contingent liabilities	36–42	23
	5. Accounts payable	43–45	24
	6. Cash and bank accounts	46–57	25
	C. Management issues	58–209	27
	D. Acknowledgements	210	55
	Annexes		
	I. List of missions audited		56
	II. Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the financial period ended 30 June 2000		58
III.	Audit opinion		69
IV.	Certification of the financial statements		70
V.	Financial statements for the 12-month period from 1 July 2000 to 30 June 2001		71

Statement I. Summary of United Nations peacekeeping operations: statement of income, expenditure and changes in reserves and fund balances for 1 July 2000 to 30 June 2001 as at 30 June 2001 72

Schedule 1.1. United Nations peacekeeping operations: summary of expenditures for active peacekeeping operations for the period from 1 July 2000 to 30 June 2001 73

Statement II. Summary of United Nations peacekeeping operations: statement of assets, liabilities, reserves and fund balances as at 30 June 2001 74

Statement III. Summary of United Nations peacekeeping operations: statement of cash flows for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 75

Statement IV. United Nations Peacekeeping Force in Cyprus (UNFICYP): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 76

Schedule 4.1. United Nations Peacekeeping Force in Cyprus: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 78

Schedule 4.2. United Nations Peacekeeping Force in Cyprus: assessed contributions unpaid as at 30 June 2001 79

Statement V. United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 84

Schedule 5.1. United Nations Disengagement Observer Force: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 86

Schedule 5.2. United Nations Emergency Force 1973 and United Nations Disengagement Observer Force: assessed contributions unpaid as at 30 June 2001 87

Statement VI. United Nations Interim Force in Lebanon (UNIFIL): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 92

Schedule 6.1. United Nations Interim Force in Lebanon: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 94

Schedule 6.2. United Nations Interim Force in Lebanon: assessed contributions unpaid as at 30 June 2001 95

Statement VII. United Nations Iraq-Kuwait Observation Mission (UNIKOM): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 100

Schedule 7.1. United Nations Iraq-Kuwait Observation Mission: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 102

Schedule 7.2. United Nations Iraq-Kuwait Observation Mission: assessed contributions unpaid as at 30 June 2001 103

Statement VIII. United Nations Mission for the Referendum in Western Sahara (MINURSO): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 108

Schedule 8.1. United Nations Mission for the Referendum in Western Sahara: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 110

Schedule 8.2. United Nations Mission for the Referendum in Western Sahara: assessed contributions unpaid as at 30 June 2001 111

Statement IX. United Nations Mission in Bosnia and Herzegovina (UNMIBH): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 117

Schedule 9.1. United Nations Mission in Bosnia and Herzegovina: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 118

Schedule 9.2. United Nations Mission in Bosnia and Herzegovina: assessed contributions unpaid as at 30 June 2001 119

Statement X. United Nations Observer Mission in Georgia (UNOMIG): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 124

Schedule 10.1. United Nations Observer Mission in Georgia: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 126

Schedule 10.2. United Nations Observer Mission in Georgia: assessed contributions unpaid as at 30 June 2001 127

Statement XI. United Nations Mission of Observers in Tajikistan (UNMOT): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 132

Schedule 11.1. United Nations Mission of Observers in Tajikistan: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 134

Schedule 11.2. United Nations Mission of Observers in Tajikistan: assessed contributions unpaid as at 30 June 2001 135

Statement XII. United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 140

Schedule 12.1. United Nations Observer Mission in Angola: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 142

Schedule 12.2. United Nations Observer Mission in Angola and United Nations Angola Verification Mission: assessed contributions unpaid as at 30 June 2001 143

Statement XIII. United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 148

Schedule 13.1. United Nations Civilian Police Mission in Haiti: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 150

Schedule 13.2. United Nations Support Mission in Haiti, United Nations Transition Mission in Haiti and United Nations Civilian Police Mission in Haiti: assessed contributions unpaid as at 30 June 2001 151

Statement XIV. United Nations Mission in the Central African Republic (MINURCA): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 156

Schedule 14.1. United Nations Mission in the Central African Republic: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 158

Schedule 14.2. United Nations Mission in the Central African Republic: assessed contributions unpaid as at 30 June 2001 159

Statement XV. United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 164

Schedule 15.1. United Nations Mission in Sierra Leone: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 166

Schedule 15.2. United Nations Mission in Sierra Leone and United Nations Observer Mission in Sierra Leone: assessed contributions unpaid as at 30 June 2001 167

Statement XVI. United Nations Interim Administration Mission in Kosovo (UNMIK): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 172

Schedule 16.1. United Nations Interim Administration Mission in Kosovo: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 174

Schedule 16.2. United Nations Interim Administration Mission in Kosovo: assessed contributions unpaid as at 30 June 2001 175

Statement XVII. United Nations Organization Mission in the Democratic Republic of the Congo (MONUC): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 180

Schedule 17.1. United Nations Organization Mission in the Democratic Republic of the Congo: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 182

Schedule 17.2. United Nations Organization Mission in the Democratic Republic of the Congo: assessed contributions unpaid as at 30 June 2001 187

Statement XVIII. United Nations Transitional Administration in East Timor (UNTAET): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 188

Schedule 18.1. United Nations Transitional Administration in East Timor: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001.......... 190

Schedule 18.2. United Nations Transitional Administration in East Timor: assessed contributions unpaid as at 30 June 2001 191

Statement XIX. United Nations Mission in Ethiopia and Eritrea (UNMEE): statement of income and expenditure and changes in reserves and fund balances for the period from 31 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 196

Schedule 19.1. United Nations Mission in Ethiopia and Eritrea: expenditure for the period from 31 July 2000 to 30 June 2001 as at 30 June 2001.......... 198

Schedule 19.2. United Nations Mission in Ethiopia and Eritrea: assessed contributions unpaid as at 30 June 2001 199

Statement XX. United Nations Peacekeeping Reserve Fund: statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 204

Schedule 20.1. United Nations Peacekeeping Reserve Fund: assessed contributions unpaid as at 30 June 2001 206

Statement XXI. Support account for peacekeeping operations: statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 207

Schedule 21.1. Support account for peacekeeping operations: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 209

Statement XXII. United Nations Logistics Base at Brindisi (UNLB): statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 210

Schedule 22.1. United Nations Logistics Base at Brindisi: expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001 212

Statement XXIII. United Nations Preventive Deployment Force (UNPREDEP): statement of income and expenditure and changes in reserves and fund balances for the period from 1 January 1996 to 15 October 1999 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 213

Schedule 23.1. United Nations Preventive Deployment Force: assessed contributions unpaid as at 30 June 2001 215

Statement XXIV. United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and United Nations Civilian Police Support Group: statement of income and expenditure and changes in reserves and fund balances for the period from 1 January 1996 to 30 November 1998 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 220

Schedule 24.1. United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and United Nations Civilian Police Support Group: assessed contributions unpaid as at 30 June 2001 222

Statement XXV. United Nations Observer Mission in Liberia (UNOMIL): statement of income and expenditure and changes in reserves and fund balances for the period from 22 September 1993 to 30 June 1998 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 227

Schedule 25.1. United Nations Observer Mission in Liberia: assessed contributions unpaid as at 30 June 2001 229

Statement XXVI. United Nations Peace Forces (UNPF): statement of income and expenditure and changes in reserves and fund balances for the period from 12 January 1992 to 30 June 1997 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 234

Schedule 26.1. United Nations Peace Forces: assessed contributions unpaid as at 30 June 2001 236

Statement XXVII. Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA): statement of income and expenditure and changes in reserves and fund balances for the period from 15 February 1997 to 31 May 1997 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 241

Schedule 27.1. Military Observer Group of the United Nations Verification Mission in Guatemala: assessed contributions unpaid as at 30 June 2001 243

Statement XXVIII. United Nations Mission in Haiti (UNMIH): statement of income and expenditure and changes in reserves and fund balances for the period from 23 September 1993 to 31 July 1996 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 248

Schedule 28.1. United Nations Mission in Haiti: assessed contributions unpaid as at 30 June 2001 250

Statement XXIX. United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR): statement of income and expenditure and changes in reserves and fund balances for the period from 22 June 1993 to 19 April 1996 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 255

Schedule 29.1. United Nations Assistance Mission for Rwanda and United Nations Observer Mission Uganda-Rwanda: assessed contributions unpaid as at 30 June 2001 257

Statement XXX. United Nations Observer Mission in El Salvador (ONUSAL): statement of income and expenditure and changes in reserves and fund balances for the period from 7 November 1989 to 31 May 1995 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 262

Schedule 30.1. United Nations Observer Mission in El Salvador: assessed contributions unpaid as at 30 June 2001 264

Statement XXXI. United Nations Operation in Mozambique (ONUMOZ): statement of income and expenditure and changes in reserves and fund balances for the period from 15 October 1992 to 31 March 1995 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 269

Schedule 31.1. United Nations Operation in Mozambique: assessed contributions unpaid as at 30 June 2001 271

Statement XXXII. United Nations Operation in Somalia (UNOSOM): statement of income and expenditure and changes in reserves and fund balances for the period from 1 May 1992 to 28 February 1995 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 276

Schedule 32.1. United Nations Operation in Somalia: assessed contributions unpaid as at 30 June 2001 278

Statement XXXIII. United Nations Military Liaison Team in Cambodia (UNMLT): statement of income and expenditure and changes in reserves and fund balances for the period from 15 November 1993 to 15 November 1994 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 282

Schedule 33.1. United Nations Military Liaison Team in Cambodia: assessed contributions unpaid as at 30 June 2001 284

Statement XXXIV. United Nations Transitional Authority in Cambodia (UNTAC): statement of income and expenditure and changes in reserves and fund balances for the period from 1 November 1991 to 31 March 1994 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 287

Schedule 34.1. United Nations Transitional Authority in Cambodia: assessed contributions unpaid as at 30 June 2001 289

Statement XXXV. United Nations Transition Assistance Group (UNTAG): statement of income and expenditure and changes in reserves and fund balances for the period from 1 April 1989 to 30 June 1991 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 294

Schedule 35.1. United Nations Transition Assistance Group: assessed contributions unpaid as at 30 June 2001 296

Statement XXXVI. United Nations Iran-Iraq Military Observer Group (UNIIMOG): statement of income and expenditure and changes in reserves and fund balances for the period from 9 August 1988 to 31 March 1991 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 298

Schedule 36.1. United Nations Iran-Iraq Military Observer Group: assessed contributions unpaid as at 30 June 2001 300

Statement XXXVII. Special Account for the United Nations Emergency Force (UNEF) 1956: statement of income and expenditure and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1967 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 302

Schedule 37.1. Special Account for the United Nations Emergency Force 1956: assessed contributions unpaid as at 30 June 2001 . . . 304

Statement XXXVIII. Ad hoc account for the United Nations Operation in the Congo (ONUC): statement of income and expenditure and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1964 as at 30 June 2001 and statement of assets, liabilities, reserves and fund balances as at 30 June 2001 . . . 306

Schedule 38.1. Ad hoc account for the United Nations Operation in the Congo: assessed contributions unpaid as at 30 June 2001 . . . 308

Notes to the financial statements for peacekeeping operations for the period from 1 July 2000 to 30 June 2001 . . . 310

Annexes

I. Peacekeeping operations funded by the regular budget: status of appropriations by major object of expenditure for the 18-month period of the biennium 2000-2001 ending 30 June 2001 . . . 322

II. Activities related to peacekeeping operations funded by trust funds: schedule of income, expenditure, reserves and fund balances for the fiscal year ended 30 June 2001 . . . 323

Abbreviations

MICAH	International Civilian Support Mission in Haiti
MINUGUA	United Nations Verification Mission in Guatemala
MINURCA	United Nations Mission in the Central African Republic
MINURSO	United Nations Mission for the Referendum in Western Sahara
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observer Mission in Angola
MONUC	United Nations Organization Mission in the Democratic Republic of the Congo
NATO	North Atlantic Treaty Organization
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
UNAMET	United Nations Mission in East Timor
UNAMIC	United Nations Advance Mission in Cambodia
UNAMIR	United Nations Assistance Mission for Rwanda
UNAMSIL	United Nations Mission in Sierra Leone
UNAVEM	United Nations Angola Verification Mission
UNDOF	United Nations Disengagement Observer Force
UNEF	United Nations Emergency Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNLB	United Nations Logistics Base at Brindisi
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti

UNMIK	United Nations Interim Administration Mission in Kosovo
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNMOP	United Nations Mission of Observers in Prevlaka
UNMOT	United Nations Mission of Observers in Tajikistan
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMSIL	United Nations Observer Mission in Sierra Leone
UNOMUR	United Nations Observer Mission Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces
UNPREDEP	United Nations Preventive Deployment Force
UNPROFOR	United Nations Protection Force
UNSMIH	United Nations Support Mission in Haiti
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAET	United Nations Transitional Administration in East Timor
UNTAG	United Nations Transition Assistance Group
UNTMIH	United Nations Transition Mission in Haiti
UNTSO	United Nations Truce Supervision Organization

Letters of transmittal

5 October 2001

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit the accounts of the United Nations peacekeeping operations for the 12-month period from 1 July 2000 to 30 June 2001, which I hereby approve. The financial statements have been completed and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) Kofi A. **Annan**

Mr. Guillermo N. Carague
Chairman
United Nations Board of Auditors
New York

30 January 2002

Sir,

I have the honour to transmit to you the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2001, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report on the United Nations peacekeeping operations for the period from 1 July 2000 to 30 June 2001

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peacekeeping operations for the period from 1 July 2000 to 30 June 2001. The accounts in the present volume consist of 38 statements as at the end of June 2001 with related schedules and notes covering peacekeeping operations funded by assessments, as well as the Peacekeeping Reserve Fund, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi, Italy (see chap. V).

2. As stipulated in financial regulation 2.1, the financial period for peacekeeping operations with special accounts is one year, from 1 July to 30 June, and the financial reporting for those missions is contained in the present volume. The financial reporting for the United Nations Truce Supervision Organization and the United Nations Military Observer Group in India and Pakistan, which are funded from the United Nations regular budget, is done on a biennial basis and is contained in the biennial financial statements covering the regular budget. However, the expenditures of such funds are listed in annex I to the financial statements (chap. V). The financial reporting of peacekeeping — related activities funded by general trust funds is done on a biennial basis and is contained in the biennial financial statements. However the income, expenditures and fund balances are reflected in annex II to the financial statements.

A. Overview

3. Statements I, II and III of the accounts summarize the consolidated results of United Nations peacekeeping activities for the period from 1 July 2000 to 30 June 2001. Statement I includes income received and expenditures incurred. Schedule 1.1 reflects expenditures by category incurred by various active missions during the financial period. Statement II includes a summary of assets, liabilities, reserves and fund balances of peacekeeping operations as at 30 June 2001. Statement III summarizes the net cash flows for all peacekeeping activities for the period.

4. The financial situation of the United Nations peacekeeping operations during the period from 1 July 2000 to 30 June 2001 continued to be affected by serious cash shortages. This necessitated borrowing from and among peacekeeping funds, while substantial amounts of obligations for reimbursement to Member States for troop costs and contingent-owned equipment continued to remain unpaid. The failure of a number of Member States to pay their assessed contributions in full and on time for peacekeeping operations as well as for the regular budget and the international tribunals has resulted in recurring cash crises and exacerbated the Organization's inability to meet its financial obligations.

5. Figure 1 shows trends in total expenditures for all assessed peacekeeping missions for the period ended 30 June 2001 and for the four preceding financial periods. During the 12-month period ended 30 June 2001, there was an increase in total expenditures of $621.9 million or 35.4 per cent, mainly as a result of the start-up of the United Nations Mission in Ethiopia and Eritrea, expanded operations at the

United Nations Mission in Sierra Leone and the United Nations Organization Mission in the Democratic Republic of the Congo, and a full year of operations at the United Nations Transitional Administration in East Timor. Table 1 shows expenditures for each assessed peacekeeping mission for the last five financial periods.

Figure 1
Expenditures of United Nations peacekeeping operations
(Millions of United States dollars)

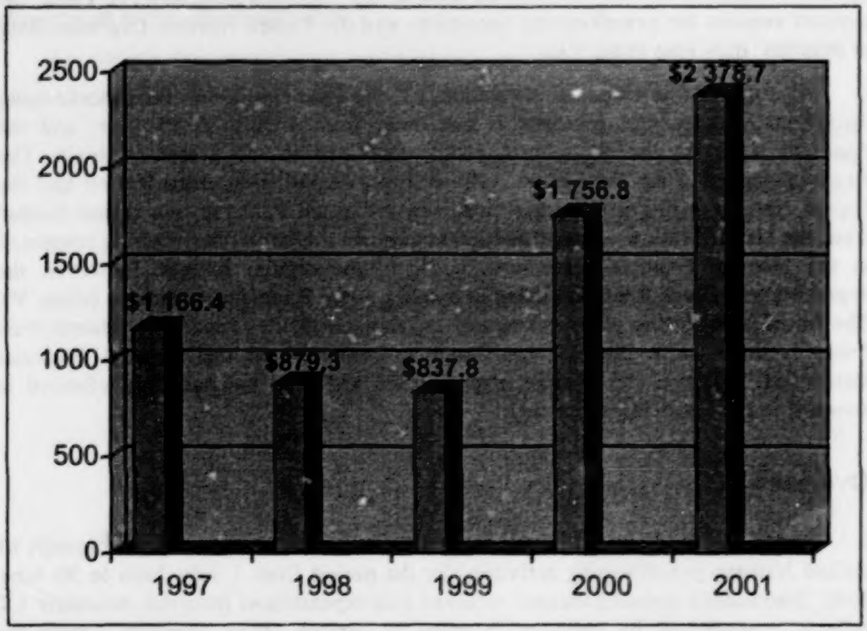


Table 1
Total expenditures for each assessed peacekeeping mission
(Missions of United States dollars)

Mission	*1 July 1996-30 June 1997*	*1 July 1997-30 June 1998*	*1 July 1998-30 June 1999*	*1 July 1999-30 June 2000*	*1 July 2000-30 June 2001*
UNFICYP	45.0	52.7	44.9	45.1	42.4
UNDOF/UNEF	32.4	32.5	33.7	35.0	36.4
UNIFIL	126.7	125.0	134.7	149.6	184.0
UNIKOM	48.0	48.1	50.0	51.0	50.1
MINURSO	29.3	40.9	44.6	55.7	49.6
UNMIBH	118.2	157.1	169.8	152.2	146.2
UNOMIG	15.9	20.9	21.7	25.0	26.0
UNMOT	5.7	13.9	16.3	13.7	-
MONUA/UNAVEM	302.3	170.5	133.0	14.2	0.1

Mission	*1 July 1996-30 June 1997*	*1 July 1997-30 June 1998*	*1 July 1998-30 June 1999*	*1 July 1999-30 June 2000*	*1 July 2000-30 June 2001*
UNSMIH/UNTMIH/MIPONUH	47.0	29.4	28.0	19.1	0.1
MINURCA	-	17.6	63.0	40.6	0.1
UNAMSIL/UNOMSIL	-	-	12.9	264.9	522.1
UNMIK	-	-	-	362.4	383.4
MONUC	-	-	-	55.3	246.5
UNTAET	-	-	-	292.0	527.6
UNMEE	-	-	-	-	164.1
UNPREDEP	50.4	39.6	41.9	1.1	-
UNTAES	265.1	119.9	7.2	-	-
UNOMIL	26.1	10.0	-	-	-
UNPF	46.8	1.2	-	179.9	-
MINUGUA	3.9	-	-	-	-
UNMIH	1.2	-	-	-	-
UNAMIR/UNOMUR	2.4	-	-	-	-
ONUSAL	-	-	-	-	-
ONUMOZ	-	-	-	-	-
UNOSOM	-	-	-	-	-
UNMLT	-	-	-	-	-
UNTAC	-	-	36.1	-	-
UNTAG	-	-	-	-	-
UNIIMOG	-	-	-	-	-
UNEF (1956)	-	-	-	-	-
ONUC	-	-	-	-	-
Total	**1 166.4**	**879.3**	**837.8**	**1 756.8**	**2 378.7**

6. Figure 2 shows trends in total unpaid assessed contributions for peacekeeping operations as at 30 June 2001 and as at the end of the four preceding financial periods. The increase as at 30 June 2001 compared with the end of the previous period of $223.4 million, or 10.5 per cent, was mainly due to outstanding assessments for UNMEE, together with an increase in respect of UNAMSIL. Table 2 shows the amounts of unpaid assessed contributions for each of the United Nations peacekeeping operations as at the end of the last five financial periods.

Figure 2
Unpaid assessed contributions for United Nations peacekeeping operations
(Millions of United States dollars)

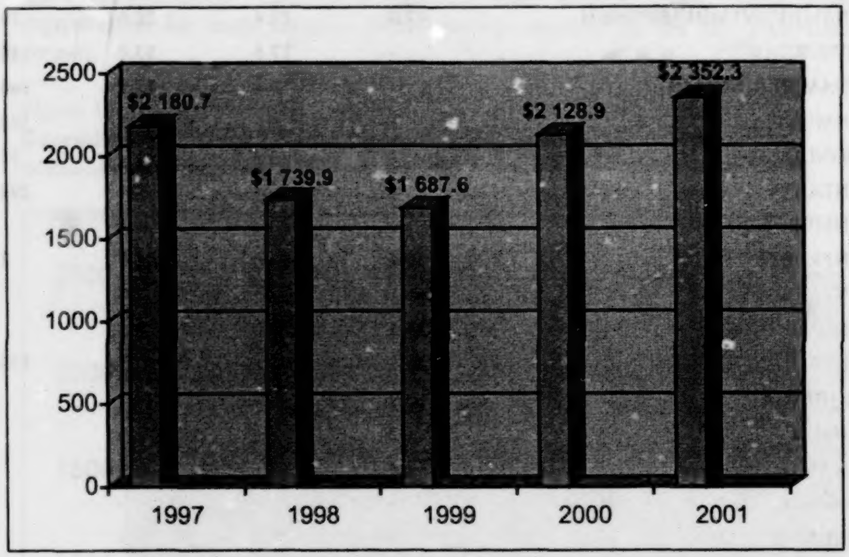


Table 2
Unpaid assessed contributions
(Millions of United States dollars)

Mission	*30 June 1997*	*30 June 1998*	*30 June 1999*	*30 June 2000*	*30 June 2001*
UNFICYP	13.6	15.7	17.4	18.0	18.3
UNDOF/UNEF	15.3	14.9	14.7	15.1	14.4
UNIFIL	254.6	112.8	108.6	111.6	165.5
UNIKOM	11.4	11.1	10.4	11.6	13.5
MINURSO	58.7	64.0	54.8	76.7	90.0
UNMIBH	29.8	54.4	35.6	44.7	50.1
UNOMIG	6.3	6.6	7.9	12.1	12.4
UNMOT	2.6	7.0	4.9	2.5	1.7
MONUA/UNAVEM	158.2	122.6	129.1	95.4	75.8
UNSMIH/UNTMIH/MIPONUH	31.2	17.5	22.4	21.1	20.2
MINURCA	-	18.4	47.5	40.6	36.2
UNAMSIL/UNOMSIL	-	-	4.5	135.3	243.9
UNMIK	-	-	-	93.7	120.1
MONUC	-	-	-	165.3	118.1
UNTAET	-	-	-	171.7	191.0
UNMEE	-	-	-	-	121.0
UNPREDEP	13.0	11.1	15.5	9.6	9.5

Mission	*30 June 1997*	*30 June 1998*	*30 June 1999*	*30 June 2000*	*30 June 2001*
UNTAES	56.3	50.7	31.6	26.3	26.1
UNOMIL	21.4	6.2	5.6	5.4	4.0
UNPF	942.8	693.8	671.0	621.5	617.0
MINUGUA	2.4	0.3	0.2	0.2	0.2
UNMIH	12.7	8.5	8.0	7.2	2.7
UNAMIR/UNOMUR	34.7	26.7	25.8	24.9	24.4
ONUSAL	10.1	12.0	3.1	2.9	2.8
ONUMOZ	39.2	24.3	20.1	19.1	18.8
UNOSOM	300.9	301.1	284.5	233.8	194.1
UNMLT	-	-	-	-	-
UNTAC	48.3	43.2	47.4	45.7	43.8
UNTAG	0.5	0.4	0.4	0.3	0.1
UNIIMOG	0.1	0.1	0.1	0.1	0.1
UNEF (1956)	42.7	42.6	42.6	42.6	42.6
ONUC	73.9	73.9	73.9	73.9	73.9
Total	**2 180.7**	**1 739.9**	**1 687.6**	**2 128.9**	**2 352.3**

7. Table 3 shows the cash available for each peacekeeping operation and its total liabilities as at 30 June 2001, including amounts owed to Member States. Available cash for all assessed peacekeeping missions totalled $979.8 million, while total liabilities were more than twice as much, at $2,247.1 million.

Table 3
Available cash versus liabilities as at 30 June 2001
(Millions of United States dollars)

Mission	*Available cash*	*Liabilities*
UNFICYP	13.8	22.8
UNDOF/UNEF	26.4	18.0
UNIFIL	100.4	104.1
UNIKOM	54.1	19.0
MINURSO	6.4	65.0
UNMIBH	35.6	26.2
UNOMIG	8.4	9.4
UNMOT	9.2	2.2
MONUA/UNAVEM	46.5	30.3
UNSMIH/UNTMIH/MIPONUH	10.5	20.1
MINURCA	0.7	31.0
UNAMSIL/UNOMSIL	106.7	315.1
UNMIK	97.0	125.5
MONUC	5.5	136.9
UNTAET	157.9	290.5

Mission	*Available cash*	*Liabilities*
UNMEE	34.0	129.8
UNPREDEP	68.5	52.6
UNTAES	49.4	19.4
UNOMIL	11.9	0.6
UNPF	0.1	424.8
MINUGUA	-	0.2
UNMIH	51.3	80.7
UNAMIR/UNOMUR	24.8	16.0
ONUSAL	0.5	0.9
ONUMOZ	6.5	8.5
UNOSOM	26.9	169.3
UNMLT	0.2	0.1
UNTAC	1.1	44.7
UNTAG	21.7	-
UNIIMOG	3.8	-
UNEF (1956)	-	37.0
ONUC	-	46.4
Total	**979.8**	**2 247.1**

B. Active peacekeeping operations

8. Statements IV to XIX present the financial position for each of the peacekeeping operations active during the period from 1 July 2000 to 30 June 2001, along with detailed expenditure schedules.

9. Statement IV represents the accounts of the United Nations Peacekeeping Force in Cyprus, which are different from those of other peacekeeping operations. Prior to 16 June 1993, UNFICYP operations were funded solely by voluntary contributions in cash and in kind. Accordingly, no obligations were recorded in the accounts prior to 16 June 1993 unless sufficient voluntary contributions had been pledged or received to cover them. As a consequence, a total of $151.2 million in outstanding obligations due to Member States incurred prior to 16 June 1993 is not shown as a liability for that period. The General Assembly, in its resolution 47/236 of 14 September 1993, decided that beginning 16 June 1993, the costs of UNFICYP operations should be treated as expenses of the Organization to be borne by all Member States. Assessments have been made for mandate periods starting from 16 June 1993. Total expenditures for the 12-month period ending 30 June 2001 amounted to $42.4 million, as compared with $45.1 million in the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $18.3 million reflect an increase of $0.3 million.

10. The United Nations Emergency Force 1973 and the United Nations Disengagement Observer Force (statement V) had a total authorized retained surplus of $40.0 million, which was reduced during the period ended 30 June 2001 by $4.0 million in accordance with General Assembly resolution 55/264 of 14 June 2001. The remaining balance of $36.0 million represents the amount transferred to a

special account in accordance with General Assembly resolution 36/116 A of 10 December 1981. Total expenditures during the 12-month period from 1 July 2000 to 30 June 2001 amounted to $36.4 million, compared with $35.0 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $14.4 million reflect a decrease of $0.7 million.

11. The United Nations Interim Force in Lebanon (statement VI) maintained authorized retained surpluses totalling $82.9 million, including $19.6 million that had been transferred to a special account in accordance with General Assembly resolution 36/116 A. Total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to $184.0 million, compared with $149.6 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $165.5 million reflect an increase of $53.9 million.

12. Statement VII presents the financial position of the United Nations Iraq-Kuwait Observation Mission. Total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to $50.1 million, compared with $51.0 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $13.5 million reflect an increase of $1.9 million.

13. Statement VIII presents the financial position of the United Nations Mission for the Referendum in Western Sahara. Total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to $49.6 million, compared with $55.7 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $90.0 million reflect an increase of $13.3 million.

14. Statement IX presents the financial position of the United Nations Mission in Bosnia and Herzegovina. The total expenditure for the 12-month period from 1 July 2000 to 30 June 2001 amounted to $146.2 million, compared with $152.2 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $50.1 million reflect an increase of $5.4 million. The related missions of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the United Nations Preventive Deployment Force are highlighted under section E on completed peacekeeping operations.

15. Statement X presents the financial position of the United Nations Observer Mission in Georgia. Total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to $26.0 million, compared with $25.0 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $12.4 million reflect an increase of $0.3 million.

16. Statement XI presents the financial position of the United Nations Mission of Observers in Tajikistan. UNMOT entered its liquidation phase in May 2000, hence total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to only $46,000, compared with $13.7 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $1.7 million reflect a decrease of $0.8 million.

17. Statement XII presents the financial position of the United Nations Observer Mission in Angola and the United Nations Angola Verification Mission. MONUA entered its liquidation phase in February 1999, hence total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to only $0.1 million compared with $14.2 million for the previous 12-month period. Total unpaid

assessed contributions as at 30 June 2001 amounting to $75.8 million reflect a decrease of $19.6 million.

18. Statement XIII presents the combined financial position of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti (MIPONUH). MIPONUH entered its liquidation phase in March 2000, hence total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to only $0.1 million compared with $19.1 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $20.2 million reflect a decrease of $0.9 million.

19. Statement XIV presents the financial position of the United Nations Mission in the Central African Republic. MINURCA entered its liquidation phase in March 2000, hence total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 amounted to only $0.1 million, compared with $40.6 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $36.2 million reflect a decrease of $4.4 million.

20. Statement XV presents the financial position of UNAMSIL and the United Nations Observer Mission in Sierra Leone. Total expenditures for the period from 1 July 2000 to 30 June 2001 rose to $522.1 million, compared with $264.9 million for the previous 12-month period. The substantial increase was due to the expansion of UNAMSIL. Total unpaid assessed contributions as at 30 June 2001 amounting to $243.9 million reflect an increase of $108.6 million.

21. Statement XVI presents the financial position of the United Nations Interim Administration Mission in Kosovo. Total expenditures for the period from 1 July 2000 to 30 June 2001 amounted to $383.4 million, compared with $362.4 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2001 amounting to $120.1 million reflect an increase of $26.4 million.

22. Statement XVII presents the financial position of MONUC. Total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 rose to $246.5 million, compared with $55.3 million for the previous financial period, from 6 August 1999 to 30 June 2000, reflecting a full year of expanded operations. Total unpaid assessed contributions as at 30 June 2001 amounting to $118.1 million reflect a decrease of $47.2 million.

23. Statement XVIII presents the financial position of UNTAET. Total expenditures for the 12-month period from 1 July 2000 to 30 June 2001 rose to $527.6 million, compared with $292.0 million for the previous financial period, from 1 December 1999 to 30 June 2000, reflecting a full year of operations. Total unpaid assessed contributions as at 30 June 2001 amounting to $191.0 million reflect an increase of $19.3 million.

24. Statement XIX presents the financial position of UNMEE, which was established by the Security Council in its resolution 1312 (2000) of 31 July 2000. Total expenditures amounted to $164.1 million for the period from 31 July 2000 to 30 June 2001. Total unpaid assessed contributions as at 30 June 2001 amounted to $121.0 million.

C. United Nations Peacekeeping Reserve Fund

25. The United Nations Peacekeeping Reserve Fund (statement XX) was established by the General Assembly in its resolution 47/217 of 23 December 1992 to serve as a cash flow mechanism to ensure the rapid deployment of peacekeeping operations. In accordance with the resolution, the initial level of the reserve fund was set at $150.0 million, which comprised funds transferred from a cumulative surplus of $49.2 million from the United Nations Transition Assistance Group, $18.2 million from the United Nations Iran-Iraq Military Observer Group and $82.6 million from retained surplus of the United Nations General Fund.

D. Support account for peacekeeping operations

26. Central administrative support to all peacekeeping operations is funded through the support account for peacekeeping operations (statement XXI). The support account derives its income from allocations from the existing budgets of the active peacekeeping operations, as decided by the General Assembly. Total expenditures for administrative support to peacekeeping operations, most of which were for staff and other personnel costs, totalled $62.0 million during the 12-month financial period ending 30 June 2001, compared with $38.4 million during the previous 12-month period.

27. Statement XXII presents the financial position of the United Nations Logistics Base at Brindisi, which was established to receive, inspect, repair, distribute and store surplus assets from closed and/or downsized missions and to assemble and maintain mission start-up kits. Funding for the Logistics Base is derived from allocations from the existing budgets of active peacekeeping operations. During the present financial period, expenditures for UNLB totalled $7.7 million, as compared with $7.0 million during the previous financial period.

E. Completed peacekeeping operations

28. Statement XXIII presents the financial position of UNPREDEP, which ceased operations in October 1999. No expenditure was incurred during the current financial period. The change in fund balance was derived from interest income of $4.3 million. Total unpaid assessed contributions as at 30 June 2001 amounting to $9.5 million reflect a decrease of $0.1 million.

29. Statement XXIV presents the financial position of UNTAES, which ceased operations in November 1998. No expenditure was incurred during the current financial period. The change in fund balance was derived from interest income of $2.8 million. Total unpaid assessed contributions as at 30 June 2001 amounting to $26.1 million reflect a decrease of $0.2 million.

30. Statement XXV presents the financial position of the United Nations Observer Mission in Liberia, which ceased operations in June 1998. No expenditure was incurred during the current financial period. The change in fund balance was derived from interest and miscellaneous income ($0.7 million) combined with savings on or cancellation of prior period obligations ($0.2 million). Total unpaid assessed contributions as at 30 June 2001 amounting to $4.0 million reflect a decrease of $1.4 million.

31. Statement XXVI presents the financial position of the United Nations Peace Forces, which ceased operations in June 1997. No expenditure was incurred during the current financial period. A substantial number of liabilities remained outstanding since a number of Member States had not paid their full assessed contributions. The change in fund balance for the period ended 30 June 2001 was derived from interest and miscellaneous income ($0.7 million) combined with savings on or cancellation of prior period obligations ($3.4 million). Total unpaid assessed contributions as at 30 June 2001 amounting to $617.0 million reflect a decrease of $4.5 million.

32. Statement XXVII presents the financial position of the Military Observer Group of the United Nations Verification Mission in Guatemala, which ceased operations in May 1997. No expenditure was incurred during the current financial period. There was no change in fund balance, and total unpaid assessed contributions as at 30 June 2001 remained at $0.2 million.

33. Statement XXVIII presents the financial position of the United Nations Mission in Haiti, which ceased operations in July 1996. No expenditure was incurred during the current financial period. The change in fund balance was derived from interest income ($3.6 million), offset by prior period adjustments ($0.6 million). Total unpaid assessed contributions as at 30 June 2001 amounting to $2.7 million reflect a decrease of $4.6 million.

34. Statement XXIX presents the financial position of the United Nations Assistance Mission in Rwanda and the United Nations Observer Mission Uganda-Rwanda, which ceased operations in April 1996. No expenditure was incurred during the current financial period. The change in fund balance was derived from interest and miscellaneous income ($1.8 million), offset by prior period adjustments ($1.1 million). Total unpaid assessed contributions as at 30 June 2001 amounting to $24.4 million reflect a decrease of $0.5 million.

35. Statement XXX presents the financial position of the United Nations Observer Mission in El Salvador, which ceased operations in May 1995. No expenditure was incurred during the current financial period. The slight increase in fund balance was due to interest income combined with savings on or cancellation of prior period obligations. Total unpaid assessed contributions as at 30 June 2001 amounting to $2.8 million reflect a decrease of $0.1 million.

36. Statement XXXI presents the financial position of the United Nations Operation in Mozambique, which ceased operations in March 1995. No expenditure was incurred during the current financial period. The change in the fund balance was derived from interest and miscellaneous income ($0.6 million), offset by prior period adjustments ($0.2 million). Total unpaid assessed contributions as at 30 June 2001 amounting to $18.8 million reflect a decrease of $0.3 million.

37. Statement XXXII presents the financial position of the United Nations Operation in Somalia, which ceased operations in February 1995. No expenditure was incurred during the current financial period. A substantial number of liabilities remained outstanding since a number of Member States had not paid their full assessed contributions. The change in the fund balance for the period ending 30 June 2001 resulted from interest and miscellaneous income ($1.3 million), offset by prior period adjustments ($0.3 million). Total unpaid assessed contributions as at 30 June 2001 amounting to $194.1 million reflect a decrease of $39.7 million.

38. Statement XXXIII presents the financial position of the United Nations Military Liaison Team in Cambodia, which ceased operations in November 1994. No expenditure was incurred during the current financial period. The fund balance rose by $12,000, and total unpaid assessed contributions as at 30 June 2001 were $13,000.

39. Statement XXXIV presents the accounts of the United Nations Transitional Authority in Cambodia, which ceased operations in March 1994. No expenditure was incurred during the current financial period. The deficit in the fund balance amounting to $2.3 million reported in the financial period ended 30 June 2000 was eliminated through the application of prior period savings ($1.3 million), prior period adjustments ($1.6 million) and miscellaneous income ($0.2 million). Total unpaid assessed contributions as at 30 June 2001 amounting to $43.8 million reflect a decrease of $1.9 million.

40. Statements XXXV to XXXVIII present the financial positions of UNTAG, which completed its mandate on 30 June 1991 (statement XXXV); UNIIMOG, which completed its mandate on 31 March 1991 (statement XXXVI); the Special Account for UNEF 1956, which completed its mandate on 30 June 1967 (statement XXXVII); and the ad hoc account for the United Nations Operation in the Congo, which completed its mandate on 30 June 1964 (statement XXXVIII). The accounts of the Special Account for UNEF and the ad hoc account for ONUC remain open because various liabilities cannot be discharged since a number of Member States have not paid their full assessed contributions for those operations.

Annex

Supplementary information

1. The present annex includes supplementary information that the Secretary-General is required to report.

Write-off of losses of cash and receivables

2. In accordance with financial rule 110.14, the Controller, or when required the Secretary-General, after full investigation, has approved write-offs for the financial period from 1 July 2000 to 30 June 2001 totalling $780,535 for peacekeeping operations. In each case it was determined in the light of the facts known at the time that: (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations; (b) every effort had been made to collect the amounts due; and (c) further collection efforts would be fruitless.

Write-off of losses of property

3. During the period from 1 July 2000 to 30 June 2001, property losses at various peacekeeping operations amounting to $12.2 million (based on their original costs) were written off in accordance with financial rule 110.15. Those write-offs brought the recorded balances of the properties to the same levels as those shown in the property records for the actual quantities on hand. The details of the amounts written off were reported to the Board of Auditors in accordance with the provisions of financial rule 111.10 (b).

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the United Nations peacekeeping operations at Headquarters as well as at 6 field missions funded from the regular budget, 13 missions funded from special assessed contributions, 11 missions in liquidation and the United Nations Logistics Base at Brindisi, Italy. The Board also validated the financial statements for peacekeeping operations with special accounts for the financial period ending 30 June 2001 and conducted three special reviews at the request of the General Assembly.

The Board's main findings are as follows:

(a) The opening balances of non-expendable equipment on inventory reports did not agree with the closing balances of non-expendable equipment as disclosed in the financial statements of the prior year (para. 20);

(b) The Board noted various discrepancies regarding the information contained in the field assets control system, which is used to determine the underlying value of non-expendable equipment. Accordingly, the Board was unable to obtain assurance as to the reasonableness of the value of non-expendable equipment of $695.7 million, as disclosed in the notes to the financial statements for the financial period ended 30 June 2001 (para. 26);

(c) Verified claims received from troop-contributing countries of approximately $8 million were included in note 10 to the financial statements for the financial period ended 30 June 2001 as contingent liabilities, instead of being disclosed as accounts payable (para. 38);

(d) Long-outstanding amounts included in accounts payable remained unpaid at year's end (para. 43);

(e) The memorandums of understanding in respect of contingent-owned equipment had not been signed prior to the deployment of troops to peacekeeping missions in all instances, while in other cases the memorandums of understanding had not been signed at all (paras. 62 and 63);

(f) Pre-arrival, arrival and inspection, and verification reports were not prepared in accordance with the Contingent-owned Equipment Manual by some missions (paras. 68, 72 and 78);

(g) While the resident auditor function was generally found to be effective, the potential for improvements to enhance the effectiveness of resident auditors was noted in the areas of training, risk assessment, audit coverage (value-for-money and information technology audits) and quality assurance (paras. 96, 102, 106 and 114);

(h) The introduction of results-based budgeting is a positive initiative in enhancing the responsibility and accountability in the implementation, monitoring and evaluation of programmes and budgets; however, specific guidance and training would have to be provided to peacekeeping missions to ensure the successful implementation of the results-based budgeting process (para. 129);

(i) Policies and procedures regarding the utilization of chartered aircraft by non-mission personnel was not always adhered to (paras. 159 and 162);

(j) Not all sections of two missions submitted procurement plans to the Procurement Section of the mission in a timely manner, resulting in the inability of the missions to develop an overall procurement plan (para. 186);

(k) The database of cases maintained by the Liquidation Unit differed from the database maintained by the Headquarters Property Survey Board. Discrepancies were not followed up in a timely manner (para. 199).

The Board's main recommendations are that the Administration enforce compliance with United Nations regulations and rules, improve controls ensuring complete and accurate custody and recording of non-expendable equipment evaluate resource requirements and benchmark resources to discharge responsibilities under the contingent-owned equipment procedures, improve procurement planning and improve procedures to liquidate missions in a timely manner.

A list of the Board's main recommendations is set out in paragraph 11 below.

A. Introduction

1. The Board of Auditors has audited the financial statements of the United Nations peacekeeping operations for the period from 1 July 2000 to 30 June 2001 in accordance with General Assembly resolutions 74 (I) of 7 December 1946, 47/211 of 23 December 1992 and 49/233 A of 23 December 1994. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto, as well as the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted, among other reasons, to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 July 2000 to 30 June 2001 had been incurred for the purposes approved by the governing bodies, whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules and whether the financial statements of the United Nations peacekeeping operations presented fairly its financial position as at 30 June 2001. The audit included a general review of financial systems and internal controls and a test examination of accounting records and other supporting evidence to the extent that the Board considered it necessary to form an opinion on the financial statements.

3. Pursuant to paragraph 6 of General Assembly resolution 47/211, the Board continued to maintain its expanded audit coverage both at Headquarters and at the field missions. The audit coverage included missions in liquidation as well as the United Nations Logistics Base at Brindisi, Italy. The missions audited are listed in annex I to the present chapter.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews, under regulation 12.5, of the financial procedures, the internal financial controls and, in general, the administration and management of peacekeeping operations. The General Assembly also requested the Board to follow up on previous recommendations and to report to it accordingly. These matters are addressed in paragraphs 9 and 10 below.

5. The present report also addresses the special requests made by the Advisory Committee on Administrative and Budgetary Questions and the General Assembly, namely:

(a) To make an assessment of all aspects of the implementation of the arrangements for contingent-owned equipment, preferably at selected representative missions, and to ascertain the extent to which the process was being implemented efficiently and in a timely manner and whether there was capacity at the field mission to discharge the many responsibilities and tasks entrusted to the mission under the arrangements for contingent-owned equipment (A/55/878, para. 10; see paras. 58-86 below);

(b) To focus on the adequacy and effectiveness of resident auditors at field missions (ibid.; see paras. 87-126 below);

(c) To monitor the process of objective-setting by missions and the measurement of their use, whether effective or otherwise (resolution 55/220 C, para. 6, of 14 June 2001; see paras. 127-131 below).

6. The Board continued its practice of reporting to the Administration the results of specific audits in management letters containing detailed observations and recommendations. A total of 21 management letters were issued to the Administration in respect of audits of the United Nations peacekeeping operations for the financial period ended 30 June 2001.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, the views of which, where appropriate, have been reflected in the report.

8. A summary of the Board's main recommendations is set out in paragraph 11. The detailed findings are discussed in paragraphs 13 to 209.

Previous recommendations not fully implemented

Year ended 30 June 1999

9. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has reviewed the action taken by the Administration to implement the recommendations made in its report for the period ended 30 June 1999[1] and confirms that, in general, there are no important outstanding matters except for those matters addressed in paragraph 193 below.

Year ended 30 June 2000

10. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the financial period ending 30 June 2000.[2] Details of the action taken and the comments of the Board are set out in annex II to the present report. Where applicable, due attention has also been paid to the observations and recommendations of the internal auditors.

11. The Board's main recommendations of the present report follow:

Non-expendable equipment

(a) The Office of Programme Planning, Budget and Accounts, in conjunction with the Department of Peacekeeping Operations, should reconcile all differences in inventory reports and also implement measures to ensure the accurate maintenance of such reports for the disclosure of non-expendable equipment in the financial statements of the United Nations peacekeeping operations (para. 23);

(b) The Office of Programme Planning, Budget and Accounts, in conjunction with the Department of Peacekeeping Operations, should enforce compliance with United Nations directives aimed at ensuring the proper recording and custody of non-expendable equipment (para. 27);

Liabilities

(c) The Administration should ensure that valid expenditures incurred in a financial period are accrued in the same financial period (para. 41);

Contingent-owned equipment

(d) The Field Administration and Logistics Division of the Department of Peacekeeping Operations should undertake a specific evaluation of the resources required at peacekeeping missions to implement the contingent-owned equipment arrangements efficiently and effectively with regard to the timely completion of pre-arrival, arrival and monthly verification reports. In this regard, the Division should benchmark the resources available in missions to determine the appropriate capacity while considering the unique circumstances applicable to each mission (para. 79);

Resident auditors

(e) The Office of Internal Oversight Services should address the need for adequate resources, to develop and implement a formal training and development programme in order to ensure that resident auditors have up-to-date technical knowledge and competency to enable them to function efficiently and effectively (para. 98);

Management by objectives

(f) The Administration should provide training and guidance to peacekeeping missions to assist them in the implementation of the process of management by objectives (para. 130);

Field air operations

(g) The Department of Peacekeeping Operations should ensure that missions strictly enforce policy and established procedures regarding the utilization of chartered aircraft by non-mission personnel (para. 164);

Procurement

(h) The Administration should ensure that all sections submit procurement plans to procurement divisions in a timely manner to facilitate the development of an overall procurement plan in order to ensure an effective and efficient procurement process (para. 188);

Liquidation of missions

(i) The Liquidation Unit should perform periodic reconciliations of records maintained by the Headquarters Property Survey Board and their own records to, among other things, investigate discrepancies and follow up long-outstanding amounts (para. 201).

12. The Board's other recommendations are shown in paragraphs 34, 45, 48, 52, 56, 64, 67, 69, 75, 83, 86, 103, 107, 112, 116, 120, 123, 136, 140, 142, 157, 160, 167, 170, 175, 179, 183, 193, 196 and 205.

B. Financial issues

1. Background

13. The statement of income and expenditure and changes in the reserves and fund balances of the United Nations peacekeeping operations, for the financial period ended 30 June 2001, reflects a net excess of income over expenditure of approximately $271 million, compared with $50 million for the previous period.

14. Total income increased by approximately 46 per cent, from $1,817 million as at 30 June 2000 to $2,657 million. The increase in the amount of assessed contributions largely contributed to the increase in the total income for the financial period under review.

15. The total expenditure increased by approximately 35 per cent, from $1,765 million as at 30 June 2000 to $2,383 million for the financial period under review. Expenditure on total active operations amounted to $2,379 million as at 30 June 2001 compared with $1,576 million for the previous financial period. Of the active operations as at 30 June 2001, approximately $1,844 million, or 78 per cent of the expenditure, related to the expanded operations of four missions, namely UNAMSIL, UNMIK, MONUC and UNTAET, and the establishment of one new mission, UNMEE.

16. Of the total expenditure of $2,379 million for active operations as at 30 June 2001, some 36 per cent relates to military personnel; civilian personnel represents approximately 30 per cent; operational requirements account for 28 per cent; and the balance of 6 per cent represents special programmes, UNLB and programme support costs, staff assessment and budgeted voluntary contributions.

17. The total assessed contributions receivable from Member States have increased by approximately 10 per cent, from $2,129 million as at 30 June 2000 to $2,352 for the year under review. The unliquidated obligations increased by some 29 per cent, from $827 million in the prior period to $1,069 million as at 30 June 2001, which is largely a result of the increase in expenditure for the year under review. Cash and term deposits at 30 June 2001 amounted to approximately $39 million, compared with some $901 million in the prior period, representing a decrease of some 96 per cent from the prior period.

18. The total reserves and fund balances related to peacekeeping activities funded through trust funds decreased by approximately 17 per cent, from $234 million in 1999/2000 to $195 million for the year under review, as expenditure of $74 million exceeded income of $35 million.

2. United Nations accounting standards

19. The Board assessed the extent to which the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2001 conformed to the United Nations accounting standards. **The review indicated that the financial statements were generally consistent with the standards, except to the extent of the issues raised in paragraphs 36 to 42 of the present report.**

3. Non-expendable equipment

20. **The Board noted that the opening balances on the inventory reports supporting the amounts disclosed in note 9 to the financial statements (non-expendable equipment) for the 12-month period ending 30 June 2001 did not agree with the closing balances of non-expendable equipment disclosed in the financial statements for the prior period ended 30 June 2000.** Table 1 below details the net differences, amounting to some $45 million.

Table 1

Differences in opening balances[a]

(United States dollars)

Mission	*Closing balance as per financial statements 30 June 2000*	*Opening balance as per inventory report 1 July 2000*	*Difference*
UNFICYP	9 214 927	9 838 348	623 421
UNDOF	29 905 747	35 360 858	5 455 111
UNIFIL	115 294 480	127 579 368	12 284 888
UNIKOM	21 293 315	20 860 031	-433 284
MINURSO	23 882 860	24 206 369	323 509
UNMIBH	56 754 208	66 556 244	9 802 036
UNOMIG	13 056 735	13 669 307	612 572
UNLB	44 848 982	57 584 922	12 735 940
UNAMSIL	20 988 330	19 335 319	-1 653 011
UNMIK	82 944 062	81 534 473	-1 409 589
MONUC	6 393 508	7 162 623	769 115
UNTAET	31 760 517	37 638 243	5 877 726
Net difference			**44 988 434**

[a] This table covers only those missions that are not funded from the regular budget and does not include UNMEE, which became operational in the current financial period.

21. Based on discussions with the relevant personnel in logistics and communication services, the Board established that the differences in the opening balances resulted from a combination of the following factors, among other things:

(a) Assets that had been authorized for write-off but that had not yet been disposed of were included in the opening balances but had been excluded previously;

(b) Corrections were made to the dollar value of assets where the assets were originally recorded on the basis of an estimate;

(c) Adjustments were made to rectify errors resulting from the migration of inaccurate source data;

(d) Assets in transit were included but had previously been excluded from inventory reports by the releasing and receiving missions;

(e) Transactions were processed after 30 June 2000 in respect of equipment received prior to 30 June 2000.

22. Therefore, the Department of Peacekeeping Operations is of the opinion that the revised opening balances provide for more reliable information. While the Board has no reason to doubt this opinion, the factors leading to differences in the opening balances could not be quantified at the time of the audit in order to determine whether the reasons furnished accounted for all differences.

23. **The Board recommends that the Office of Programme Planning, Budget and Accounts, in conjunction with the Department of Peacekeeping Operations, reconcile all differences in inventory reports and also implement measures to ensure the accurate maintenance of such reports for the disclosure of non-expendable equipment in the financial statements of the United Nations peacekeeping operations.**

24. The Administration informed the Board that the Office of Programme Planning, Budget and Accounts, together with the Department of Peacekeeping Operations, had taken a number of steps to ensure that the value of non-expendable property would be correctly reported.

25. The Board also made various observations during reviews conducted at peacekeeping field missions with regard to non-expendable equipment. Some of these observations are listed below:

(a) At MINURSO, the physical assets could not be verified in the field assets control system. A similar finding was made at MINUGUA, where the checklists used by the Property Control and Inventory Unit contained various discrepancies related to, for example, the location of equipment and the omission of names of the custodians of the equipment;

(b) The field assets control system records were not updated for movements in non-expendable equipment at MINURSO, MONUC, UNOMIG, UNTAET, MINUGUA, UNMOGIP, UNSCO, and UNTSO;

(c) At UNMIBH, assets were not recorded in the field assets control system in a timely manner, so some verified data were not accurate;

(d) At MINURSO, MINUGUA, UNAMSIL, the United Nations Office in Angola and UNDOF, the Board found non-expendable equipment that had not been utilized and that was kept in a neglected condition;

(e) Asset listings from the field assets control system did not agree with the final inventory reports, and physical checks of inventory had not been performed at UNDOF, the United Nations Special Mission to Afghanistan and UNMOGIP.

26. The Board is concerned that since these observations were made on transactions selected on a test basis, there is a possibility that further material errors and omissions could exist. These audit findings, combined with the observations made at Headquarters, indicate that the value of non-expendable equipment of $695.7 million, as disclosed in note 9 to the financial statements for the year ended 30 June 2001, may be incorrectly stated since the underlying value of non-expendable equipment is based on information recorded in the field assets control system. Accordingly, **the Board was unable to obtain assurance as to the reasonableness of the value of non-expendable equipment of $695.7 million**

disclosed in the relevant note to the financial statements for the year ended 30 June 2001.

27. **The Board recommends that the Office of Programme Planning, Budget and Accounts, in conjunction with the Department of Peacekeeping Operations, enforce compliance with United Nations directives aimed at ensuring that:**

(a) All transactions relating to non-expendable equipment are processed in a timely manner;

(b) The field assets control system and all reports generated from it are complete, accurate and reflect only actual non-expendable equipment on hand;

(c) Reports generated from the field assets control system are properly utilized in order to determine the value of non-expendable equipment for financial reporting purposes.

28. The Administration informed the Board that it intended to issue specific guidance and direction to all peacekeeping missions on a regular basis. The Department of Peacekeeping Operations has designed standardized templates to ensure the timely and accurate processing of field assets control system transactions, as well as to monitor and provide guidance to ensure that reports reflect only actual non-expendable equipment on hand.

Accuracy and custody of non-expendable equipment

29. In accordance with rule 111.1 of the Financial Regulations and Rules of the United Nations, the Board was provided with details of cash, stores and other assets written off for the financial period ended 30 June 2001. A total amount of $780,535 was written off in the financial statements for losses of cash and other receivables in compliance with rule 110.14(a), as compared with an amount of $963,297 written off during the financial year ended 30 June 2000.

30. The Board noted that the amount of $780,535 included $512,246 (66 per cent) in respect of MONUA and UNOSOM, two missions in liquidation, and that of the balance of $268,289, only $44,791 (17 per cent) was in respect of active peacekeeping missions.

31. Table 2 below indicates that inventory valued at approximately $12.2 million (based on original cost) covering 11 missions was written off, in accordance with financial rule 110.15, representing a decrease of 55 per cent compared with an amount of $27 million written off in the previous financial period, ended 30 June 2000. Those losses, listed in table 2, resulted from damage (total loss by vehicle accident, fire, storm and other causes) as well as shortages (including inventory discrepancy, loss and theft).

Table 2
Property losses for the period from 1 July 2000 to 30 June 2001
(United States dollars)

Mission	*Inventory value written off*
UNMIK	220 478
UNMIBH	7 135 226
UNOMIG	154 424
UNIKOM	391 413
MINURSO	47 235
UNAMSIL	219 483
MONUC	5 249
UNTAET	3 413 322
UNIFIL	-
UNMEE	-
UNFICYP	22 907
UNDOF	637 769
UNLB	1 400
Total	**12 248 906**

32. **Although the Board is pleased to note the improvement in the value of property write-offs, it remains concerned by the significant amount of United Nations property losses, especially since 100 per cent of the amounts written off related to active peacekeeping missions, of which UNMIBH and UNTAET accounted for approximately 86 per cent.**

33. The Board made observations during reviews conducted at peacekeeping missions with regard to write-off cases, such as:

(a) Written-off Local Property Survey Board cases did not reconcile with the annual write-off report produced by the Local Property Survey Board at UNMIK;

(b) All pending write-offs were not included in the write-off report at UNMEE;

(c) At MINUGUA, the amount approved for write-off was not the same as the amount written off under the field assets control system.

34. **The Board recommends that the Administration emphasizes to all peacekeeping missions the importance of proper custody of United Nations property and that the missions ensure the completeness and accuracy of information recorded in respect of decisions taken by their Local Property Survey Boards.**

35. The Department of Peacekeeping Operations informed the Board that it would continue to implement measures to regularly update information on the field assets control system. The Department also intended to monitor and issue specific guidance and direction to all peacekeeping missions on a regular basis to ensure that

the field assets control system and all reports generated from it were complete and only reflected actual non-expendable equipment on hand.

4. Contingent liabilities

36. International accounting standard 37 defines contingent liabilities as:

(a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise; or

(b) A present obligation that arises from past events but is not recognized because:

(i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) The amount of the obligation cannot be measured with sufficient reliability.

37. Contingent liabilities amounting to approximately $37 million are disclosed in note 10 to the financial statements for the year ended 30 June 2001. The Board was pleased to note that contingent liabilities had decreased by $30.6 million (45 per cent) from $68 million in the prior financial period, ended 30 June 2000, to $37.4 million in the current period, ended 30 June 2001.

38. Approximately $8 million (22 per cent) of the total amount of contingent liabilities related to claims that had been verified by the Department of Peacekeeping Operations, confirming them as valid liabilities. An amount of $39.9 million had been similarly verified for the prior year. The liability of $8 million related to verified claims received for MONUA of $1.6 million and UNOSOM of $6.4 million. However, those claims had not been recognized in the financial accounts, as funds had not been reserved for the accrual of such expenditure. Accordingly, **the financial statements for the financial period ended 30 June 2001 are, in the opinion of the Board, understated by an amount of approximately $8 million in respect of both expenditure and liabilities.**

39. The remaining balance included write-off cases for UNOSOM of $13.2 million, as well as write-off cases not yet reviewed for MONUA of $1.7 million. The actual amounts that would be certified for payment in respect of UNOSOM had not yet been determined at the time of the audit. Claims submitted for UNPF of $1.8 million and MONUA of $1 million had also been included in the amount disclosed as contingent liabilities in the previous year and represented the maximum possible figure upon settlement. Claims received for MONUA of $11.5 million, which had not yet been reviewed, as well as claims not yet received of $0.2 million, also represented the maximum possible amount to be paid and were included in the total of contingent liabilities.

40. The Board acknowledges that obligations cannot be raised if the General Assembly does not approve funds. However, it is possible for funds to be budgeted for the future liquidation of claims in respect of past services received provided that the amount can be reasonably estimated and future payments are probable. The Administration advised the Board that obligations or liabilities could be recorded only after the approval of a financing resolution by the Assembly. Therefore, the Board encouraged the Office of Programme Planning, Budget and Accounts, in

conjunction with the Department of Peacekeeping Operations, to continue its efforts to clear the outstanding claims and to consider providing for future claims up to an amount that can be reasonably estimated and budgeted.

41. **The Board reiterates its recommendation made in the audit report for the period ended 30 June 2000 that the Administration ensure that valid expenditures incurred in a financial period are accrued in the same financial period.**

42. The Administration confirmed that it was not possible to record these liabilities because their funding had not yet been approved. However, a proposal would be submitted to the General Assembly at its fifty-sixth session, requesting funds for UNOSOM. If this request was approved, the verified liabilities for UNOSOM could then be recognized during fiscal year 2001/02 and, upon verification of the remaining claims, they could also then be recognized during fiscal year 2001/02. The liability in respect of MONUA would be similarly recognized, once the Department of Peacekeeping Operations had determined the final amount for all claims and funding had been approved by the Assembly.

5. Accounts payable

43. The Board noted a number of accounts payable that had shown no movement during the financial year under review and remained unpaid at year's end. Those amounts had been placed in and remained in "held" status for significant periods of time. Examples of long-outstanding accounts payable as at 30 June 2001 are indicated in table 3 below.

Table 3
Long-outstanding accounts payable as at 30 June 2001

Mission	*Document No.*	*Document date*	*Amount (United States dollars)*	*Approximate period outstanding*
UNPREDEP	PYIN 128426	14/7/2000	739 102	12 months
UNPREDEP	PYIN 95713	1/5/2000	46 850	14 months
UNPREDEP	PYIN 103196	13/10/2000	187 791	8 months
ONUC	[illegible]RA 10237	12/1997	909 178	42 months
UNAMIR	PYIN 111378	10/11/2000	3 178 854	7 months
MINURCA	PYIN 103061	5/9/2000	143 933	9 months
MINURCA	PYIN 126208	17/8/2000	662 926	10 months
UNTAC	PYIN 64828	2/6/1997	1 500 000	48 months
UNTAC	PYIN 64801	10/11/1997	627 975	43 months
UNTAC	PYIN 64554	31/10/1995	780 000	68 months
UNTAC	PYIN 64792	5/10/1995	116 363	68 months
UNTAC	PYIN 65265	3/2/1998	4 541 984	36 months
Total			**13,434,960**	

44. The Administration informed the Board that following the receipt of arrears payments from a Member State in November 2001, all claims held in accounts

payable as at 31 October 2001 were settled in December 2001 with the following exceptions:

(a) No claims were paid for UNTAC and MINURCA, since no arrears payments were received for those missions, which still lacked cash;

(b) A partial payment was made in respect of one ONUMOZ claim held in accounts payable up to the amount of the cash available;

(c) Approximately $9 million in claims relating to goods and services provided by one Member State to various peacekeeping missions (UNSMIH, ONUC, UNMEE, UNMIH, UNMOT, UNOMSIL, UNOSOM, UNPREDEP and UNPF) remained in accounts payable pending instructions from that Government on the application of those amounts to unpaid assessments.

45. **The Board recommends that the Administration take appropriate measures to follow up arrears payments in order to settle long-outstanding amounts.**

6. Cash and bank accounts

Bank reconciliation

46. The Board reviewed bank reconciliations at various missions and found that, in general, they were not performed on a monthly basis. At MONUC and UNTAET, for example, the time lag in performing bank reconciliations was up to 10 months. A similar finding was made at UNOMIG. **The Board is concerned that errors and misappropriations may not be detected and corrected in a timely manner and that all transactions may not be recorded in the financial records of the missions.** Several uncleared items that appeared on bank reconciliations of MONUC, UNOMIG and UNTAET had been outstanding for periods of more than six months.

47. The Board noted, through discussion with the chief administrative officers of the missions mentioned, that a shortage of staff with the appropriate qualifications and experience to operate the Sun Accounting systems as well as the delay in receiving bank statements contributed to the backlog in performing bank reconciliations.

48. **The Board recommends that the Administration ensure that all peacekeeping missions perform bank reconciliations on a monthly basis and that unreconciled differences are investigated and cleared in a timely manner. Furthermore, the missions should investigate and address the circumstances that compromised the timely performance of bank reconciliations.**

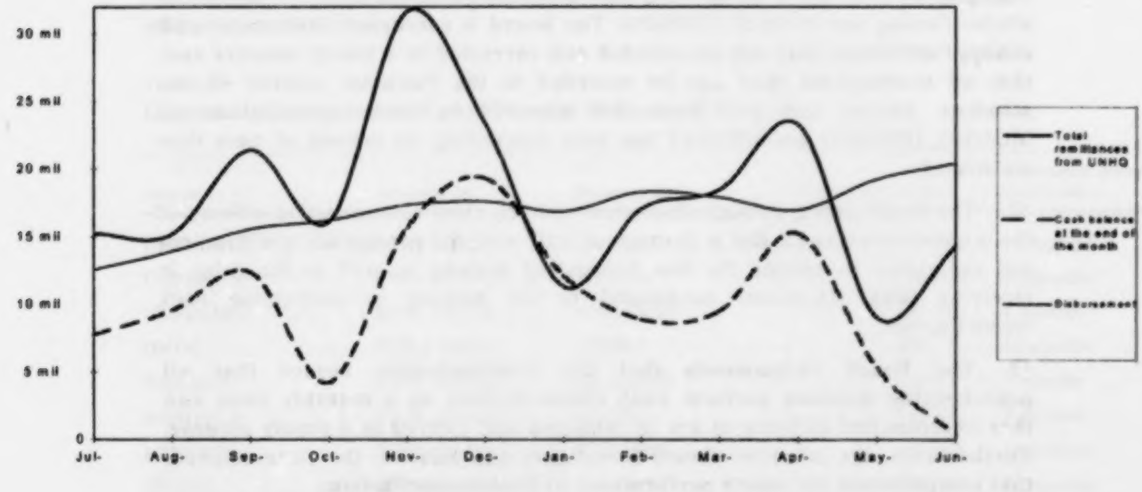
49. The Administration informed the Board that UNTAET, UNOMIG and MONUC had acted on the recommendation. UNOMIG and UNTAET now prepare their bank reconciliation statements on a monthly basis. MONUC had also brought its reconciliation statements up to date, except that for the account with the Union congolaise de banques, which was outstanding as at October 2001, pending a response to a clarification sought from the bank. Furthermore, the Field Administration and Logistics Division would remind the missions to ensure that bank reconciliation statements were prepared promptly, reconciling items investigated and the necessary adjustment effected in the accounts in accordance with established procedures.

50. **The Department of Management concurred with the recommendation of the Board and made the Treasury available to assist the Department of Peacekeeping Operations in investigating the circumstances compromising the prompt reconciliation of accounts. The Treasury could also assist by providing additional training to the chief financial officers and financial officers on banking issues.**

Level of cash remittances

51. The Board noted that remittances at UNMIK did not seem to match the actual needs of the Mission. Whereas disbursements increased slightly and very regularly throughout the year, remittance levels fluctuated considerably. Several transfers from United Nations Headquarters were made in spite of a large local cash balance available at the Mission. **Such remittances increased the cash balance without consideration of the actual disbursement needs.** Only at the very end of the financial period did Headquarters remittances match more closely cash requirements, which pared down cash to a reasonably low level. The chart below reflects the level of disbursements compared with remittances and the cash balance.

Level of disbursements compared with remittances and the cash balance for the period from 1 July 2000 to 30 June 2001



52. **Acknowledging the merits of having a cash safety margin, the Board recommends that the Administration, together with the missions, review the frequency and the amount of monthly remittances in order to more closely match actual cash requirements.**

53. The Department of Peacekeeping Operations informed the Board that UNMIK had initiated a review of both the frequency and the amount of monthly remittances with a view to reducing its overall cash holdings. Furthermore, the Department of Management concurred with the Board's recommendation and noted that, while it would be difficult in most missions to have a "just-in-time" delivery system for

money, the increased use of secure bank communication software could allow smaller balances to be maintained in the mission areas without jeopardizing operations. Software of this kind was in the process of being implemented at UNIKOM, UNMIBH and UNMIK. The Department of Management indicated that it was ready to provide guidance and, depending upon the posts made available for this purpose, to assist in the implementation of payments and cash management systems. The Department of Management also noted that it would appear that the Treasury needed to provide additional training in cash management and banking practices.

Agreements with banks

54. At UNMIK, the relationship of the Mission with each bank was not defined by any agreement. Costly banking fees were incurred, although no agreement specified the nature of services billed by the particular bank. At the time of the audit, UNMIBH was also not able to provide written agreements with five of its seven banks, contrary to good practices.

55. UNMIK informed the Board that the situation was being monitored with respect to one of the banks in which accounts were held and that it had sent a draft agreement to another one for signature on 27 August 2001, for which there had been no feedback.

56. **The Board recommends that the Administration ensure that missions review and renegotiate banking relationships with a view to limiting bank costs and delays by assessing whether banking charges and fees are appropriate and permitted under the contract.**

57. The Administration informed the Board that the practice of documenting agreements on a consistent basis might be streamlined in future on the basis of a model agreement developed by the Office of Legal Affairs and the Treasury. Some missions (UNMEE, UNLB, UNMIK and UNMIBH) have already approached the Office of Legal Affairs and the Treasury for assistance in the area of specialized banking law. The Administration could explore options for providing technical assistance from the Treasury at Headquarters and the Office of Legal Affairs in order to negotiate the document on a consistent basis, giving due regard to the privileges and immunities of the United Nations and the unique financial circumstances of peacekeeping missions.

C. Management issues

1. Contingent-owned equipment

58. The Advisory Committee on Administrative and Budgetary Questions requested the Board to make a comprehensive assessment of all aspects of the implementation of the arrangements for contingent-owned equipment, preferably at selected representative missions (A/55/878, para. 10). The Advisory Committee invited the Board to ascertain the extent to which the process was being implemented efficiently and in a timely manner, and whether there was capacity at the field mission to discharge the many responsibilities entrusted to the mission under the arrangements for contingent-owned equipment.

59. As part of its audit for the financial year ended 30 June 2001, the Board reviewed the arrangements for contingent-owned equipment with a specific focus on the memorandum of understanding, verification procedures and the certification and payment of claims submitted by the troop-contributing countries. The Board would continue to audit the other aspects of implementation of the arrangements for contingent-owned equipment and report thereon in its future audits.

60. The review of contingent-owned equipment was performed at MONUC, UNAMSIL, UNDOF, UNIFIL, UNMIK, UNMEE, UNOMIG, UNTAET and UNFICYP.

Memorandums of understanding

61. One of the goals of the contingent-owned equipment system is to have the troop contributor and the United Nations sign a memorandum of understanding prior to deployment stipulating the obligations of each party related to personnel, major equipment and self-sustainment.

62. **Contrary to the provisions of the Manual on Policies and Procedures Concerning Reimbursement and Control of Contingent-owned Equipment of Troop Contributors participating in Peacekeeping Missions (Contingent-owned Equipment Manual), the Board noted that some of the memorandums of understanding had been signed between two and eight months after the date of deployment of the contingents to the missions.** The Administration informed the Board that the negotiation process with the troop-contributing country was often protracted, which contributed to the delay in signing the memorandum of understanding prior to the deployment of troops. Table 4 below details some examples.

Table 4

Memorandums of understanding signed after the deployment of contingents to the missions

Country	*Date of deployment*	*Date signed*	*Approximate delay*
UNAMSIL			
1	23/5/2000	18/10/2000	4 months
2	7/2/2000	5/4/2000	2 months
3	9/4/2000	18/10/2000	6 months
4	18/4/2000	18/9/2000	4 months
5	27/2/2000	18/9/2000	6 months
UNTAET			
6	15/2/2000	18/10/2000	7 months
7	21/2/2000	28/7/2000	4 months
8	14/2/2000	26/5/2000	3 months

Country	*Date of deployment*	*Date signed*	*Approximate delay*
9	21/2/2000	30/10/2000	8 months
10	21/2/2000	17/7/2000	4 months
11	15/2/2000	1/11/2000	8 months
12	14/2/2000	17/7/2000	4 months
13	26/3/2000	17/10/2000	6 months
14	14/2/2000	5/9/2000	5 months
UNMEE			
15	11/2000	16/5/2001	5 months
16	1/2001	5/7/2001	6 months
17	2/2001	30/5/2001	4 months
18	3/2001	3/8/2001	6 months
19	1/2001	24/4/2001	3 months

63. The Board also noted cases at MONUC, UNMEE, UNMIK, UNFICYP and UNTAET where the memorandums of understanding had not yet been signed at the time of the audits even though the troops had already been deployed. At UNTAET, the Board noted two instances where the memorandums of understanding with troop-contributing countries remained unsigned at the time of the audit, even though some major equipment had already been repatriated.

64. **The Board recommends that the Administration ensure that the memorandums of understanding in respect of contingent-owned equipment are signed prior to the deployment of troops to peacekeeping missions and to monitor compliance in that regard.**

65. The Department of Peacekeeping Operations informed the Board that it recognized the concern of the Board regarding the lack of signed memorandums of understanding prior to the deployment of troops to a mission area. However, due to the time frame required to accomplish negotiations with the troop-contributing countries, most deployments to peacekeeping missions would occur prior to a signed memorandum of understanding being in place. It was important, though, that the overall equipment levels and self-sustainment positions be agreed upon in principle and that a draft memorandum of understanding be prepared prior to the deployment of the troops. A copy of the draft memorandum of understanding would then be forwarded to the missions to assist them in preparing the inspection and verification reports.

66. At UNMEE, the Mission did not always have, prior to deployment, the crucial list of approved national self-equipment and contingent-owned equipment for procurement planning and budgeting purposes. This lack of information resulted in the Mission's exceeding the authorized ceiling on a fuel contract because the national self-equipment support requirements could not be anticipated. Also, United

Nations Headquarters was still sorting out the letter of assist for the shipment of several items of contingent-owned equipment because the cost of shipping national self-equipment and contingent-owned equipment could not be separated.

67. **The Board recommended that the Department of Peacekeeping Operations ensure that future memorandums of understanding clearly state the level of support required for national self-equipment. The Department agreed with the recommendation.**

Verification procedures

Pre-arrival inspections

68. No pre-arrival inspections were carried out for most contingents deployed at UNMEE. Only one contingent was pre-inspected by a joint team approved by United Nations Headquarters. The Mission stressed that most contingents deployed in UNMEE had vast United Nations experience, but acknowledged that pre-deployment inspections proved to be very helpful in assisting the deploying contingent to get better organized. This was not implemented in the initial state of deployment because of a lack of staff.

69. **The Board recommends that the Department of Peacekeeping Operations include missions in pre-deployment inspections to ensure not only that the equipment meets the requirements, but also that no unnecessary equipment is deployed.**

70. The Department of Peacekeeping Operations informed the Board that the practice of conducting pre-deployment inspections had proven to be very useful in assisting contingents to get better organized. Full-scale inspections were planned for all contingents involved; however, due to the tight deployment schedule, a composite team of specialists could not be formed in time to conduct such inspections. The Department of Peacekeeping Operations would endeavour to conduct those inspections as a matter of policy.

Arrival inspections

71. The Contingent-owned Equipment Manual (see chap. 3, para. 10 and appendix 1, supplementary guideline 4) requires that arrival inspection reports in respect of major equipment be completed on the arrival of a contingent's initial deployment and submitted to the Field Administration and Logistics Division within one month.

72. At MONUC, the Board noted that the arrival inspection reports had not been prepared as required in the Contingent-owned Equipment Manual, as set out in table 5 below. A similar observation was made at UNTAET. In both cases, **a shortage of suitably qualified staff was cited as a contributing factor in the delay in performing arrival inspections**. MONUC was regarded as a better performer in this regard, although, on average, inspections were conducted approximately one month after deployment, as detailed in table 5.

Table 5

Delays in the preparation and the submission to the Field Administration and Logistics Division of arrival inspection reports at the United Nations Organization Mission in the Democratic Republic of the Congo

		(a)	*(b)*	*(c)*	*(d)*
Country	*Unit*	*Date of deployment*	*Date of inspection*	*Date received*	*Approximate delay between (b) and (c)*
1	Support Senegal — Kananga	12/4/2001	25/5/2001	12/7/2001	2 months
2	Detachment —Kinshasa	12/4/2001	25/5/2001	12/7/2001	2 months
3	Guard unit — Kisangani	20/4/2001	15/5/2001	19/7/2001	2 months
4	Command and Support	20/4/2001	15/5/2001	19/7/2001	2 months
5	Guard — Kananga	4/4/2001	25/5/2001	12/7/2001	2 months
6	Air cargo handling	29/4/2001	30/5/2001	19/7/2001	2 months
7	Guard — Kalemie	29/3/2001	27/4/2001	7/8/2001	3 months

73. Arrival inspections, as part of the verification process, are mandatory, and the reports determine whether the equipment deployed is serviceable and in accordance with the content of the memorandum of understanding.

74. At MONUC, the monthly verification report for July 2001 in respect of a certain contingent indicated that some of the major handling equipment provided by a specific contingent (which was not subjected to an arrival inspection) had been manufactured as far back as 1963, such as a 2.8-ton forklift. The contingent had to service the equipment constantly in order to ensure that it was in operational condition. Also, because of the shortage of spare parts for such equipment (for example, there were no spare tires of the size needed for ambulances, and spare parts numbers 3302 and 3216 for utility/cargo trucks were limited), the mechanics had to engage in makeshift repairs such as modifying other spare parts.

75. **The Board recommends that the Logistics and Communications Service instruct the peacekeeping missions to assess the impact of using aged and/or obsolete equipment that needed constant repairs and maintenance on the efficiency and effectiveness of its operations and to remind force commanders to report on the serviceability of contingent-owned equipment. The Administration should also consider the feasibility and impact of including broad parameters, stipulating the acceptable age of contingent-owned equipment, in the Manual.**

76. The Administration concurred with the Board's recommendation in principle.

Submission of verification reports

77. The Contingent-owned Equipment Manual (appendix 1, supplementary guideline 5, para. 1) requires the Chief Administrative Officer of a peacekeeping

mission to submit monthly verification reports to the Field Administration and Logistics Division on the condition of major equipment and its availability.

78. At two missions, UNAMSIL and UNTAET, the Board noted that verification reports for some of the contingents had not been prepared monthly and that the reports in some instances covered a greater than six-month period. A shortage of staff was cited as having prevented the completion of verification reports in a timely manner. Table 6 below details some examples.

Table 6
Delays in the submission of certification reports

Country	*Unit*	*Period covered by the verification report*	*Approximate number of months covered by verification report*
UNAMSIL			
1	Infantry Battalion 1	29/5/2000 to 13/9/2000	3 months
2	Infantry Battalion 1	14/9/2000 to 24/4/20010	6 months
3	Medical Level II	9/2/2001 to 21/5/2001	3 months
4	Sector Headquarters	9/4/2000 to 4/9/2000	4 months
5	Special Force Company 2	1/9/2000 to 23/12/2000	3 months
6	Mechanized Company	17/5/2000 to 2/2/2001	8 months
7	Infantry Battalion	27/12/1999 to 30/9/2000	9 months
8	Infantry Battalion	5/10/2000 to 27/4/2001	6 months
UNTAET			
9	Infantry Company	21/2/2000 to 31/5/2000	3 months
10	Infantry	1/8/2000 to 31/1/2000	5 months
11	Infantry	14/2/2000 to 30/6/2000	4 months
12	Aviation	1/8/2000 to 30/11/2000	3 months

79. The Board recognized that a lack of resources at missions hampered the verification of contingent-owned equipment procedures. **The Board recommends that the Field Administration and Logistics Division undertake a specific evaluation of the resources required at peacekeeping missions to implement the contingent-owned equipment arrangements efficiently and effectively with regard to the timely completion of pre-arrival, arrival and monthly verification reports. In this regard, the Division should benchmark the resources available in missions to determine the appropriate capacity while considering the unique circumstances applicable to each mission.**

80. The Administration informed the Board that the Field Administration and Logistics Division had the capacity to monitor the submission of monthly verification reports and that there was regular follow-up with missions that did not conform to the reporting requirements. The Division considered that the magnitude of inspections undertaken in the missions was such that it had been necessary to review resource allocation. It concurred with the recommendation of the Board to evaluate the capacity of peacekeeping missions to implement the current contingent-owned equipment inspection procedures. In this regard, the Division would conduct a performance analysis, and also seek the views of the missions' management on the matter.

Certification and payment of contingent-owned equipment claims

81. The Board reviewed the reimbursement of contingent-owned equipment claims of troop-contributing countries that were certified for payment during the financial period ended 30 June 2001. The Board noted that, with respect to UNAMSIL, UNIFIL and UNTAET, there were some certified claims that remained unpaid for between 7 and 15 months, as set out in table 7 below.

Table 7
Certified claims between 1 July 2000 and 30 June 2001 that remained unpaid

Mission	*Country*	*Claim no.*	*Amount certified (United States dollars)*	*Period unpaid since verification report*
UNAMSIL	1	7671	797 250	12 months
UNAMSIL	2	7776	23 642	12 months
UNIFIL	3	7728	87 555	10 months
UNIFIL	4	7728	917 028	10 months
UNTAET	5	7705	99 093	15 months
UNTAET	6	7799	95 751	15 months
UNTAET	7	7756	16 430	7 months
UNTAET	8	7775	2 477 925	15 months
UNTAET	9	7758	422 227	12 months
UNTAET	10	7782	115 420	14 months

82. Verification reports identify the serviceability of contingent-owned equipment and the level of support as well as initiate the reimbursement process. Delays in the submission of the verification reports and in the processing of claims delay the

process of reimbursing troop-contributing countries. In some cases the memorandums of understanding were not signed, which contributed to the delay in making payments to troop-contributing countries, even if the verification reports had been processed.

83. **The Board recommends that the Administration intensify its efforts to address the delays in processing and certifying claims for payment to troop-contributing countries.**

84. The Administration informed the Board that the Department of Peacekeeping Operations had to a large extent been on time in the processing and certification of claims during the financial period from 1 July 2000 to 30 June 2001. The Administration further pointed out that the prompt payment of claims to troop-contributing countries was dependent on the availability of funds in the peacekeeping account.

85. In chapter 7, paragraph 1, of the Contingent-Owned Equipment Manual, mission factors are defined as increments to the reimbursement rates to compensate troop contributors for specific conditions prevailing in the area of responsibility that cause unusual wear and tear, shorter life of equipment, increased maintenance costs and/or risk of damage and loss to the equipment. At UNAMSIL, mission factors were included in the reimbursement rates under the letter of assist for the period from 1 November 2000 to 31 March 2001, as per the amendment dated 8 January 2001, although neither the original letter of assist nor the first amendment thereto, dated 18 July 2000, provides for such missions factors.

86. **The Board recommends that the Department of Peacekeeping Operations follow up the inclusion of mission factors in the reimbursement rates under the letter of assist for the period from 1 November 2000 to 31 March 2001 at UNAMSIL.**

2. Resident auditors

87. Following its consideration of the report of the Secretary-General on experiences gained from the use of resident auditors at peacekeeping missions (A/55/735), the Advisory Committee on Administrative and Budgetary Questions requested the Board to review the adequacy of the resident audit function at the missions (see A/55/828 and A/55/878).

88. The Board performed a limited review of the resident audit function at six peacekeeping missions (MONUC, UNAMSIL, UNMEE, UNMIBH, UNMIK and UNTAET). The purpose of the limited review was to provide an objective assessment of the adequacy and effectiveness of the resident audit function against international auditing standards developed by the Institute of Internal Audit. The total estimated cost of the resident auditors at all peacekeeping missions for the financial period ended 30 June 2001 amounted to some $2.061 million.

89. Resident auditors are staff from the Office of Internal Oversight Services who are deployed at the various peacekeeping missions. **The Board noted that the initiative of the Office to provide adequate audit coverage of the peacekeeping missions through resident auditors was supported by the Department of Peacekeeping Operations and that various initiatives were under way to improve and strengthen the resident audit function.** These initiatives include a revision of the standard terms of reference for resident auditors; the establishment

and updating of a database of suitable candidates to serve as resident auditors; and consideration of developing training programmes to improve the knowledge of resident auditors with respect to peacekeeping operations.

Resident audit authority

90. The work of the resident auditor is directed in part by written terms of reference developed by the Office of Internal Oversight Services and the Department of Peacekeeping Operations, with further guidance provided by the Office's Internal Audit Division (formerly the Audit and Management Consulting Division).

91. The standard terms of reference for the resident auditors provide for:

(a) Independent oversight of the activities of the peacekeeping mission to determine whether they conform to United Nations procedures and provide adequate internal controls;

(b) The performance of reviews to establish whether the peacekeeping mission's mandate is carried out in an economical, efficient and effective manner.

92. Resident auditors are directly responsible to the Office of Internal Oversight Services through the Chief, Peacekeeping Section, of the Internal Audit Division, and have unrestricted access to all documents, records and personnel at the missions. These and other organizational arrangements, such as the rotation of resident auditors, facilitate the independence and objectivity of the auditors.

Personnel

93. The Office of Internal Oversight Services developed a formula, which is linked to the size of a mission's annual budgeted expenditure, to determine the number of resident auditors who should be deployed to a peacekeeping mission. The full implementation of the formula would result in some six additional posts, as set out in table 8, which was taken from the report on experiences gained from the use of resident auditors at peacekeeping missions (A/55/735, table 3).

Table 8

Implications of implementing a formula proposed by the Office of Internal Oversight Services to determine the number and salary level of resident auditors and auditing assistants in peacekeeping missions

		Number and level of posts	
Mission	*Annual expenditure budget (millions of United States Dollars)*	*Currently authorized*	*Called for under OIOS formula*
MONUC	141.3[a]	1 P-5, 1 P-3	1 P-4/P-3
UNAMSIL	476.7	2 P-4	1 P-5, 3 P-4/P-3, 1 G-7/G-6
UNIFIL	139.5	0	1 P-4/P-3
UNMIBH	153.6	1 P-4	1 P-4/P-3
UNMIK	461.4	1 P-4, 1 P-3, 1 G-6	1 P-5, 3 P-4/P-3, 1 G-7/G-6
UNTAET	584.1	1 P-5, 1 P-4, 2 P-3, 1 G-6	1 P-5, 4 P-4/P-3, 1 G-7/G-6
UNMEE	200.0	1 P-4, 1 P-3, 1 G-6	2 P-4/P-3, 1 G-7/G-6
Total	**2 156.6**	**16**	**22**

[a] This amount represents the balance of the $200 million commitment authority granted by the General Assembly for the 1999/2000 period and is to cover estimated requirements for the period from 1 July 2000 to 30 June 2001.

94. The Board was pleased to note that the Office of Internal Oversight Services did not intend to implement the formula without having considered the complexity of a mission and other relevant factors, regardless of the size of its expenditure budget. The Board supports this approach and encourages the Office to determine a time frame within which to determine the optimum number of auditors to be deployed. According to the Office, the determination of the number of resident auditors to be deployed at each peacekeeping mission is an ongoing informal process based on an almost daily assessment of the risks involved.

95. The report of the Secretary-General also highlighted the difficulties experienced by the Office of Internal Oversight Services in recruiting suitably qualified staff as resident auditors, because of the preference of the Office to have persons with prior United Nations auditing experience. The Office has already taken steps to address the difficulties in recruiting suitable candidates to serve as resident auditors by maintaining and updating a database of suitable candidates. The Board was informed that the Internal Audit Division had strengthened its recruitment efforts by introducing a rigorous candidate assessment process consisting of written tests, in-depth competency-based interviews and, in certain cases, candidate presentations and group exercises. The Division is of the opinion that these measures will improve the quality of candidate selection, but additional resources will be required.

Training

96. As mentioned, the Office of Internal Oversight Services prefers to recruit personnel with prior United Nations auditing experience in order to deploy them as fully functional resident auditors without much training. While the Office was aware of the need to train resident auditors, existing training and development courses were somewhat limited. At UNTAET, MONUC, UNMEE and UNMIBH, junior auditors expressed a need for specific training, since some of them had only attended one training session for the year. Furthermore, **training needs were not formally identified and addressed in a training plan**.

97. While the Internal Audit Division recognized the need for training, it did not have the resources required to develop or provide structured formal training. Resident auditors occasionally worked together with visiting Office of Internal Oversight Services auditors from Headquarters, which provided for knowledge-sharing and supplemental training, as well as professional development for the resident auditors.

98. **The Board recommends that the Office of Internal Oversight Services address the need for adequate resources to develop and implement a formal training and development programme in order to ensure that resident auditors have up-to-date technical knowledge and competency to enable them to function efficiently and effectively.**

99. The Office of Internal Oversight Services informed the Board that specific needs could be satisfied only with significantly increased resources for training than were available in its present budget. The Office was in the process of preparing budget proposals for the peacekeeping support account for the next financial period towards the training of resident auditors.

Risk assessment

100. The international internal auditing standards define risk assessment as a systematic process for assessing and integrating professional judgements about probable adverse conditions and/or events. The risk assessment process should thus form the foundation for organizing and integrating professional judgements for the development of audit work.

101. The resident auditors prepare their audit work on the basis of audit focus areas identified by the Internal Audit Division at Headquarters, from discussions with management of the various peacekeeping missions and from information gathered during the year. Furthermore, as from June 2001, resident auditors were asked to plan their work by identifying specific audit assignments.

102. On the basis of discussions with the resident auditors and a review of working paper files, it appears that the resident auditors have a general awareness of risks. However, no evidence was found that the risk assessment process included the identification of relevant specific risks and an assessment of their relative significance in order to assign higher audit priority to activities with higher risks.

103. **The Board recommends that the resident auditors adequately document the sources of information leading to the identification of all the key processes of the missions, the objectives of those processes, the risks that threaten the achievement of process objectives and what controls are in place, if any, to**

address those risks. Each risk should be quantified, bearing in mind its potential impact on the mission and the probability of its materializing.

104. The Office of Internal Oversight Services reiterated to the Board that a number of risk assessment initiatives were under way to improve the process. While the Internal Audit Division was taking steps to improve its risk assessment process for peacekeeping missions, it could not realistically expect to fully implement the Board's recommendation without a major infusion of resources in terms of training, supervision and risk assessment consulting expertise.

Scope of audit work

105. The resident auditors perform traditional financial audit and compliance-type audits, which are conducted using the United Nations Financial Regulations and Rules, the Finance Manual and other approved directives as a source of compliance. An official from the Internal Audit Division explained that those types of audits formed the major focus of the resident auditors in view of the specific risk environment of peacekeeping operations.

106. Limited value-for-money or management-type audits were conducted on occasion by some resident auditors. While the Board noted that the resident auditors' work included elements of value-for-money audits, such audits lacked a formal approach and methodology as set out in the audit manual of the Office of Internal Oversight Services or as is normally expected in a typical value-for-money or performance audit. Also, no information technology-type audits had been performed for the period under review by resident auditors, although they had been performed on occasion by information technology auditors from Internal Audit Division headquarters.

107. **The Board recommends that the Office of Internal Oversight Services assess the capacity of the resident auditors and the resources available to perform structured value-for-money and information technology audits on a limited basis initially and more extensively in future.**

108. The Office of Internal Oversight Services indicated that value-for-money and information technology audits could not be regarded as the highest priority for resident auditors, given the present risks inherent in peacekeeping missions, the level of expertise required and the resources available. The Internal Audit Division informed the Board that it would place greater emphasis on its capacity to conduct structured value-for-money and information technology audits as the missions' control environment matured and further training resources became available.

109. The scope of internal auditing now also embraces wider concepts of corporate governance, risk and control and recognizing that control exists within an organization basically to manage risk and promote effective governance.

110. The Board acknowledges that the implementation of the recommendations of the Panel on United Nations Peace Operations (see A/55/305-S/2000/809) poses challenges to internal audit, for example, in providing assurance of internal controls in the growing number of larger and more complex peacekeeping missions.

111. The provision of objective assurance and consulting activities reflects the current reality of internal audit practices, which represents a departure from a narrower role of control appraisal and encompasses a broader role that includes

process improvement framed against the achievement of organizational objectives. The Office of Internal Oversight Services was aware of these and other challenges facing resident auditors and the need to strengthen the role of the resident auditors in that context. However, the Office pointed out that the current level of resources did not permit the conduct of performance-related activities.

112. **The Board recommends that the Office of Internal Oversight Services develop a medium-term strategy to consider the feasibility and impact of expanding the services provided by resident auditors to include performance-related activities.**

113. The Internal Audit Division informed the Board that it was not feasible to implement its recommendation within existing resources. The Division further indicated that comprehensive performance audits of peacekeeping activities had been conducted by Headquarters audit teams and that performance issues were sometimes addressed as part of the resident auditors' assignments.

Fieldwork

114. A number of working paper files from UNTAET and UNAMSIL were selected to evaluate the quality of working papers and evidence and to review the fieldwork. The review of working paper files from various missions indicated that sufficient knowledge on the audit activities was gathered; however, the adequacy of the related documentation could be improved.

115. **In general, the working papers were not found to be adequately prepared in terms of the audit guidelines of the Office of Internal Oversight Services.** The lack of adequate audit programmes and the limited extent of adequate documentation made it difficult to evaluate the quality and relevance of audit evidence in achieving audit objectives.

116. **The Board recommends that the Office of Internal Oversight Services implement measures to improve the quality of working papers and of audit evidence.**

117. The Internal Audit Division indicated that it would implement the Board's recommendation with regard to the quality of audit working papers and evidence to the extent possible with the available resources. The Division further indicated that the full implementation of the recommendation would require periodic visits to the field to conduct quality assurance reviews of resident auditors' work and that it would not always be possible with its present resources.

Reporting

118. The standard terms of reference for the resident auditors at peacekeeping and special missions provide for the resident auditor to prepare an audit report on his or her audit findings, which will be issued to the Field Administration and Logistics Division by the Director, Audit Management and Consulting Division (now the Internal Audit Division), on a semi-annual basis. Such reports were being issued annually in the past when the Audit Management and Consulting Division had only solo resident auditors in major missions. The terms of reference also provide for audit observations made by the resident auditor to be issued to the Chief Administrative Officer of the mission.

119. **The Internal Audit Division had not made available to the Field Administration and Logistics Division semi-annual reports on resident audit activities, as required by the terms of reference.** The Internal Audit Division informed the Board that those reports, the principle of which the Division had initiated, had not been compiled because of such problems as staff turnover, the establishment of resident audit functions at new missions and the general workload of resident auditors. Also, the terms of reference were currently under discussion with the Department of Peacekeeping Operations, including the issue of the semi-annual reports and their delivery. Significant findings of the resident auditors were included in the annual report of the Office of Internal Oversight Services to the General Assembly and reported to the Department of Peacekeeping Operations for comments before such findings were included in the annual report. The Board was pleased to note that the Internal Audit Division was finalizing such reports for the year 2001 for issuance to the Department of Peacekeeping Operations relating to UNMIK, UNAMSIL, UNMEE, UNTAET and MONUC.

120. **The Board recommends that the Internal Audit Division ensure compliance with the standard terms of reference for the resident auditor at peacekeeping and special missions with regard to submitting semi-annual reports to the Department of Peacekeeping Operations.**

121. The Internal Audit Division informed the Board that now that major missions were staffed with more than one resident auditor, it would aim to submit semi-annual reports to the Department of Peacekeeping Operations, but when that was not possible, it would submit annual reports.

122. The Board also noted that although resident auditors' findings were issued to the Chief Administrative Officer of the mission, it was not required that such findings be sent to the Department of Peacekeeping Operations, except when they were proposed for inclusion in the annual reports of the Office of Internal Oversight Services to the General Assembly. **The Board is of the opinion that the timely awareness by the Department of all significant audit findings and an opportunity to comment would enhance the effectiveness of communication and follow-up action while simultaneously facilitating a more complete response if semi-annual reports do not accomplish this objective.**

123. **The Board recommends that the Internal Audit Division, in conjunction with the Department of Peacekeeping Operations, evaluate existing measures that provide the Department with an opportunity to comment on significant findings of the resident auditors at the Department's discretion, as appropriate. Those measures should be evaluated with a view to enabling the resident auditor to independently consider both the mission's and Headquarters' perspectives on observations, in a timely manner, especially since peacekeeping missions and the Department are interdependent.**

124. After each audit has been completed, written reports are prepared and issued by the resident auditors. The reports are generally comprehensive and include the scope and purpose of the audit examination, as well as the findings and recommendations, where applicable.

125. The results of audit examinations are normally communicated to the Chief of Administration at the mission after having been cleared by the peacekeeping section of the Internal Audit Division. In discussions with the officials of the Division, the

Board noted that they were aware of the need to analyse the resident auditors' reports for systemic deficiencies in order to recommend appropriate corrective action and to provide further support, in a timely manner, as appropriate.

126. The Board encourages the Internal Audit Division to follow through with this practice. The Division indicated that an analysis of the resident auditors' findings to identify systemic issues would be made as considered appropriate as part of the Division's Headquarters reviews of resident auditors' reports.

3. Management by objectives

127. In its resolution 55/220 C, the General Assembly requested the Board to monitor the process of the setting of objectives by missions and the measurement of their use, whether effective or otherwise, and to report thereon to the Assembly. In response to the Assembly's request, the Board conducted a preliminary status review of the implementation of the process of objective-setting by the missions.

128. The missions have been informed by the Controller, through the Under-Secretary-General for Peacekeeping Operations, that results-based budgeting had been introduced for the preparation of the programme budget for the period 2002/03. The Board noted that the instructions provided for reporting the achievement of objectives, including any external factors that could have affected such achievements, in the performance report for the period from1 July 2002 to 30 June 2003.

129. Many of the missions currently express operational objectives in terms of the mandate of the mission, while some have not yet considered the process of objective-setting. However, those missions that had set objectives did not yet have clearly identified measures in place to monitor and evaluate the performance and achievement of the stated objectives. **Most of the missions were concerned about complexities and sensitivities involved in developing expected accomplishments in relation to peacekeeping-related objectives and requested specific guidance and training in that regard.** A guide to results-based budgeting, published by the Office of Programme Planning, Budget and Accounts, is commonly available.

130. **The Board recommends that the Administration closely monitor implementation of the process of management by objectives and then plan and provide specific training and guidance to peacekeeping missions accordingly.**

131. The Department of Peacekeeping Operations informed the Board that the preparation of the budgets for the period from 1 July 2002 to 30 June 2003 was in progress and that the Department was committed to ensuring that the directives of the Controller were fully complied with by the missions. The Department of Management indicated that it was planning to conduct formal training workshops in results-based budgeting for budget officers working in peacekeeping. The Board will continue to review the implementation of the process of management by objectives by peacekeeping missions in its next audits.

4. United Nations privileges and immunities

132. Article II, section 7, of the Convention on the Privileges and Immunities of the United Nations exempts the United Nations and its subsidiary organs from payment of all direct taxes, except charges for public utility services, and from custom duties and charges of a similar nature in respect of articles imported or exported for its official use. The Board undertook a review at UNFICYP, UNMEE and UNMIBH to determine the extent to which the privileges and immunities of the United Nations were respected.

133. Following the introduction of a value-added tax (VAT) on 1 July 1992, the Ministry of Foreign Affairs of a Member State confirmed that UNFICYP would be exempted from payment of VAT on goods purchased and services rendered. However, procedures adopted at that time by the host Government in respect of zero rating were so complex, time-consuming and administratively cumbersome that a refund arrangement was adopted instead.

134. The host Government provided UNFICYP with an advance (imprest account) amounting to 20,000 Cyprus pounds (approximately US$ 29,567 at June 2001), which was equal to the anticipated amount of the Force's quarterly payments. The account was used to repay the VAT paid by UNFICYP and was replenished after the quarterly submission and verification of the claim. For the period from 1 April to 30 June 2001, because of an increase in the procurement of goods and services from the local market and an increase in the VAT from 8 per cent to 10 per cent in July 2000, the level of the imprest account was no longer sufficient to cover expenditures. Expenditures for the value-added tax during the period reached £C 76,973 (approximately $113,791), or £C 56,973 (approximately $84,225) in excess of the level of the imprest account. UNFICYP subsequently requested an increase in the advance to approximately £C 65,000 ($96,091) to improve its cash-flow situation.

135. On 9 April 2001 and again on 9 July, UNFICYP wrote to the host Government's Ministry of Finance, VAT Headquarters, asking for assistance in addressing this issue with the relevant authorities with a view to modifying the claim procedures. In the interim, the host Government increased the imprest account level to £C 40,000.

136. **The Board recommended that the Administration continue to pursue the exemption of the mission from payment of value-added tax with the host Government. UNFICYP agreed with the recommendation.**

137. The Administration informed the Board that the outright exemption of the mission from the value-added tax could not be implemented, as that would require changes in the tax laws of the host country, but said that the mission would pursue the matter with the aim of obtaining a further increase in the amount of the advance to the level of £C $65,000.

138. It appears that UNMEE had paid sales tax amounting to $164,944 between September 2000 and September 2001, as computed by the Mission itself. The status of forces agreement signed by the host Government stated that whenever possible, the Government should make appropriate administrative arrangements for the remission of any excise and tax payable as part of the price to be paid by UNMEE to contractors. As noted by the resident auditor on 9 August 2001, the words "whenever possible" could result in tax refund delays or rejections.

139. UNMEE informed the Board that it had completed a comprehensive review of the tax paid between September 2000 and September 2001 and that it was pursuing the recovery of the tax refund from the host Government.

140. **The Board recommends that the Administration, together with UNMEE, take steps to resolve with the host Government the issue of the payment of taxes on purchases in a timely manner, and that UNMEE review and claim refunds for sales tax and duties that have been improperly levied.**

141. UNMIBH held large cash balances partly because of the refusal of the host Government's tax authorities to exempt local staff from the obligation to pay particular taxes or contributions based on salaries. Local staff were therefore unwilling to have their salaries deposited in bank accounts because of the possibility that the host Government could withdraw the tax component directly from such accounts. The disagreement arises from different interpretations of the status of mission agreements between the United Nations and the host Government dated 23 July 1996 and 5 September 1996. The problem is still pending.

142. **The Board recommends that further efforts be made by the Administration to obtain from the host Government the tax status of local staff in compliance with article V of the Convention on the Privileges and Immunities of the United Nations.**

143. The Department of Peacekeeping Operations informed the Board that the Office of Legal Affairs had raised the matter of the tax status of local staff with the Permanent Mission of the host Government to the United Nations and that it would pursue the matter further with the Government through the Office of Legal Affairs.

5. Field air operations

144. During the planning of the audit, the Board determined that field air operations were an important and material element of peacekeeping operations. Accordingly, the Board reviewed field air operations at selected missions with an emphasis on contract management, letters of assist, aircraft utilization and medical support.

Contract management

145. The Board noted that in March 2001 the Procurement Division, in conjunction with the Field Administration and Logistics Division, recommended the award of a contract in a total not to exceed the amount of $34,223,412. The contract was for the provision of selected aerodrome operation services in connection with United Nations and other humanitarian flights into MONUC, including air terminal operations, cargo services, fleet aircraft servicing, passenger services, emergency and crash-rescue services, equipment maintenance, air traffic control, off-site training and other airfield management services.

146. As a result of the significance of the contract amount and an apparent duplication of services identified by the Office of Internal Oversight Services resident auditor in MONUC, the Office undertook a preliminary review of the contract with the objective of establishing the full extent of the duplication, if any; verifying whether a proper study and evaluation of the mission's requirements had been performed by the mission itself or by the Field Administration and Logistics Division; and of determining whether the Field Administration and Logistics

Division and the Procurement Division had fully taken into account the need to procure the required services at the lowest cost to the Organization.

147. **As the contract was being reviewed by the Office of Internal Oversight Services, the Board considered it desirable to coordinate its efforts with those of the Office to prevent duplication of audit work.** In the interim, the Board had conducted interviews with key individuals at United Nations Headquarters and gathered relevant documentation related to the contract in an effort to inform itself about the bidding process and the award of the contract. The Board decided to focus on whether or not all liabilities, both actual and contingent, arising from the award of the airfield operation services contract in MONUC had been recorded or disclosed, as appropriate, in the financial statements of the United Nations peacekeeping operations at 30 June 2001. The Board was informed that no liabilities existed in respect of the contract at 30 June 2001.

148. The contract was initiated following a memorandum of 11 May 2000 in which the Field Administration and Logistics Division requested the Procurement Division to issue a request for proposals for an initial one-year period, with an option for four one-year extensions for the provision of airfield services in MONUC. The Procurement Division issued a formal request for proposals on 19 May 2000 to a total of 23 companies internationally. The Division received a total of three offers from five companies, and the Field Administration and Logistics Division proceeded with a technical review and evaluation of the proposals, while the Procurement Division retained the pricing proposals.

149. Following an initial evaluation, an assessment of the subcontractors revealed low quality and a high degree of risk in fulfilling the contract requirements. This, together with the inability of the parties within the country concerned to effect a ceasefire, resulted in the discontinuance of the request for proposals process. Before a new request for proposals was issued, the Field Administration and Logistics Division requested (in a memorandum dated 6 February 2001 from the Director to the Assistant Secretary-General for Central Support Services) the best and final offers from the five companies that had submitted proposals under the original request for proposals in place of a new request. In response, the Assistant Secretary-General for Central Support Services agreed, on 7 February 2001, to a limited competitive bidding exercise with a short turnaround time, in view of the operational urgency and the fact that immediate mobilization requirements for the awardee would not allow the time required for a full rebidding.

150. On 27 February 2001, the Procurement Division received three proposals from five companies, and the Field Administration and Logistics Division conducted technical evaluations of the three proposals before recommending one contractor as the only and lowest technically acceptable proposal. The Procurement Division sought the advice of the Headquarters Committee on Contracts for the award of an initial one-year contract with options to extend it for four one-year periods, in a total not to exceed $34,223,412. At its meeting of 28 March 2001, the Headquarters Committee on Contracts unanimously recommended awarding the contract to the proposed contractor. The Board noted that as at November 2001, the contract had not been finalized.

151. Upon a preliminary review of the draft contract dated 27 July 2001, the Board noted that:

(a) Various task orders had been issued without the contract's having been finalized;

(b) Various amendments had been made to the draft contract and that the contract had not been finalized as at November 2001. One of the main reasons for the delay in signing the airfield services contract was that the Administration did not initiate a draft contract until after the contract was awarded. Additional delays occurred when the insurance industry removed the war-risk insurance rewrite-back options after the terrorist attacks of 11 September 2001. The issue of the right to engage any other person or entity to perform services during the duration of the contract contributed to the delay;

(c) Certain services provided for in the contract, for example, cargo-handling services, were also being performed by a contingent.

152. While at MONUC, the Board was also informed that no funds had been obligated in respect of any potential liabilities arising from the deployment of the contractor in terms of the draft contract. This matter was followed up at United Nations Headquarters and the Board was once again informed that no liabilities existed as at 30 June 2001 in respect of the limited deployment of the contractor.

153. In order to formulate the scope and approach for any further work to be undertaken, the Board held discussions with the Office of Internal Oversight Services and planned to evaluate the outcome of the Office's review. The Board received a copy of the Office's report on 18 December 2001, which found that the Department of Peacekeeping Operations' objective of expeditiously establishing an airfield services contract to address the urgent operational requirements of MONUC concerning aviation safety was not achieved. The report also found that the Department's decision to use the outsourcing option, contrary to the Organization's outsourcing policy, for providing airfield services to MONUC was not supported by a cost-benefit analysis. The findings in the report also pointed to several discrepancies and errors in the technical evaluation of proposals, which raised concerns about the capacity of the Field Administration and Logistics Division to prepare comprehensive technical specifications and to evaluate complex technical proposals pertaining to aviation-related services.

154. The Board will endeavour to follow up on the review conducted by the Office of Internal Oversight Services with a focus on the following areas:

(a) The plans and reports defining the requirements and needs of the airfield services required, as well as specifications;

(b) The requests for proposals or any other records soliciting bids;

(c) The technical evaluation of the proposals, with an emphasis on the discrepancies and errors identified by the Office of Internal Oversight Services;

(d) The signed contract and any amendments thereto;

(e) The progress reports, contract invoices and payments;

(f) Ongoing reports on quality assurance and contractor performance.

Letters of assist

155. A letter of assist serves as a contracting document issued by the United Nations to a Government to provide goods and services to a United Nations peacekeeping operation. The Board reviewed letters of assist at various peacekeeping missions that were issued to Governments in respect of air operations and noted that the Governments had not always signed the letters.

156. According to the letter of assist entered into between a Government and the United Nations with respect to MONUC, the United Nations had an option of extending the term of the letter of assist until 31 March 2002. The initial term of the letter of assist was 1 April 2000 to 31 March 2001. That term was extended only in August, four months after the end of the first term. Services were thus rendered to MONUC for a period of four months without a signed agreement in place. Similarly, at UNMEE, some aircraft were operated through a letter of assist. A letter of assist regarding P166 aircraft expired on 27 May 2001 and was extended only on 1 June. However, the aircraft operated between 28 to 31 May, briefly exposing the United Nations to risk.

157. **The Board recommends that the Administration ensure that all letters of assist are duly signed before the commencement of the agreement.**

158. The Department of Peacekeeping Operations informed the Board that it would continue to follow up on letters of assist to ensure their prompt conclusion with the relevant Governments.

Aircraft utilization

159. At UNMIK, approximately 92 per cent of the flight hours were used for the Mission itself. The remaining 8 per cent were used for the benefit of third parties, either because they were part of one of the pillars of the Kosovo Transitional Administration or as a result of the practice of mutual free chartering of helicopters between the Kosovo Force (NATO) and UNMIK. However, UNMIK did not request reimbursement from such third parties.

160. **The Board recommends that missions account for flight hours for both internal and external users and should invoice external users for reimbursement of costs incurred on behalf of such organizations where flight hours are not related to UNMIK areas of responsibility.**

161. The Department of Peacekeeping Operations has informed the Board that UNMIK has put into place procedures to follow the matter up in line with the United Nations Air Operations Manual.

162. The Board reviewed the monthly aviation report and the aircraft use report summary for MINUGUA for the period from 1 July to 31 December 2000 and noted that a total of 349 non-mission personnel boarded flights provided by two United Nations-contracted carriers. A similar observation was made at UNMOGIP. An analysis of the non-mission personnel flight authorizations at MINUGUA showed that 13 out of 16 flight authorizations approved during the month of December 2000 were not signed and/or countersigned by the requesting party. Nine authorizations were approved by the air operations assistant instead of the Chief of the Mission or the Chief Administrative Officer, as required in the authorization form.

163. Also, during the months of July and August 2000, 86 non-mission personnel boarded the United Nations-contracted aircraft without an approved authorization from the Mission. Thirty-eight passengers also did not sign a waiver of liability. A further analysis showed that 29 out of the 62 non-mission personnel who boarded the contracted aircraft during the month of December 2000 did not execute waivers of liability in case of an accident. **The Board was concerned that for some requests for non-mission personnel flight authorization, the reasons for the requests were not related to the furtherance of the Mission's mandate. Also, the Board is concerned that there is a risk that claims could be instituted against the United Nations in the event of accidents or fatalities. In some requests, no reason was stated.**

164. **Although air operations at MINUGUA were discontinued during 2001, the Board recommends that the Department of Peacekeeping Operations ensure that missions strictly enforce policy and established procedures regarding the utilization of United Nations-chartered aircraft by non-mission personnel.**

165. The Administration informed the Board that the missions would be reminded of the relevant provisions of the United Nations Air Operations Manual for their future compliance, as appropriate.

166. The MINUGUA air-charter agreement provided for a proportionate reduction in the total price in the event of the cancellation of a flight or the unavailability of aircraft during the term of the agreement due to any act or omission on the part of the carrier. However, the agreement did not provide for any reduction in cost when a minimum of 90 flight hours had not been utilized because of flight cancellations due to bad weather or any unforeseen event. The Board is of the view that not including this provision in the agreement was disadvantageous to the United Nations.

167. **The Board recommends that the Administration consider provisions setting out causes for reducing charges when negotiating future field air operation contracts.**

168. The Department of Management informed the Board that the Procurement Division would explore the Board's recommendation with the Transport Section, Logistics and Communications Service, Field Administration and Logistics Division, to discern the likely risk-benefit factors involved. The current practice between the Field Administration and Logistics Division and Accounts Payable is to consider monthly billing over a cumulative quarterly basis. The Procurement Division is in discussions with its counterparts in the Field Administration and Logistics Division and the Accounts Division to expand this cumulative review to the life of the contract itself.

Medical support

169. Also at UNMIK, the Board noted that aircrews did not have medical support from a qualified doctor. This is especially important for the MI-8 helicopter crew, which cannot be replaced at short notice, contrary to the B-212 helicopter, which has two crews available.

170. **The Board recommends that the Administration ensure that pilots have regulated access to doctors conversant with air operation health requirements in order to monitor health risks and their consequences.**

171. The Administration informed the Board that the Headquarters Medical Service had authorized the missions to provide medical support to aircrews assigned to their missions. In this regard, the Field Administration and Logistics Division was coordinating with Member States to secure the services of doctors who were conversant with aviation health requirements for the relevant missions. The Department of Peacekeeping Operations wished to clarify that UNMIK strategic aero-medical aircraft could also be used to rapidly transport personnel to level-III medical facilities for further evaluation.

6. Procurement

Delegation of procurement authority

172. In terms of proposed changes in the delegation of procurement authority, the Chief Procurement Officer and the Assistant Procurement Officer at peacekeeping missions would be given responsibility for procurement activities up to a maximum of $50,000 and $10,000 respectively.

173. While there appears to be no reason not to implement the proposed delegation of procurement authority, the Board noted that the following areas would require attention:

(a) MINUGUA and UNMEE encountered delays in not having duly approved local committees on contracts, which are required to render advice on procurement matters. At the United Nations Special Mission to Afghanistan and UNTSO, the Local Committee on Contracts was not established strictly in terms of the Field Administration Manual and the Finance Manual;

(b) The Administration would need to enforce measures to monitor compliance with the proposed delegation of procurement authority, as two instances were found where procurement officials had exceeded their delegated authority;

(c) Based on discussions with some chief procurement officers, it would appear that there is a general need to strengthen the function of the assistant procurement officers through training, especially when he or she has to act in the absence of senior officials.

174. UNMOGIP has delegated authority to invite proposals or tenders subject to a financial limit of $40,000 annually, involving commitments to a single contractor in respect of a single requisition or series of related requisitions. However, the Mission exceeded its delegated authority by incurring costs aggregating to $86,858 for the procurement of services for the construction of extensions to drivers' quarters, carried out in three phases, without approval of the Headquarters Committee on Contracts.

175. Increased delegation of procurement authority would contribute to improving the efficiency and effectiveness of the procurement process. **However, the Board recommends that the Administration selectively delegate increased authority to missions that have demonstrated full compliance with United Nations regulations and rules and other directives.**

176. The Administration informed the Board that increasing the delegation of procurement authority for peacekeeping missions in accordance with the recommendation of the Panel on United Nations Peace Operations (see A/55/305-

S/2000/809) was still being discussed by the Department of Peacekeeping Operations and the Department of Management and that no decision had yet been made. Furthermore, United Nations Headquarters confirmed the approval of the Local Committee on Contracts, on 21 September 2001, at MINUGUA. The Department of Management indicated that a joint working group was looking at the issue of delegation of authority.

"Carlog" system

177. A "Carlog" system was installed at UNDOF during the period of May to July 2000 at a total cost of $163,096. Similar systems were installed at UNMIBH and UNMIK, for example, at costs exceeding $200,000.

178. The system serves as a management tool that can be used, for example, to control and monitor the speed of vehicles and to determine the utilization of vehicles per day or per month. However, **the system has not yet been utilized in some missions, as a policy on the utilization of the system has not yet been approved.**

179. **The Board recommends that the Administration follow up the use of the Carlog system to ensure that peacekeeping missions effectively apply the system in controlling and monitoring the utilization of motor vehicles.**

180. The Administration informed the Board that the management of UNDOF had approved the policy regarding the Carlog system and that the concerned personnel had been directed to implement the system for more effective management and control of vehicles.

Ordering and receiving procedures

181. The Board once again observed that purchase orders were dated after the corresponding invoice. This is contrary to financial rule 110.3, which stipulates that every obligation shall require clarification before the expenditure is actually incurred. Table 9 below sets out some examples at MINURSO where purchase orders were dated subsequent to the corresponding invoices.

Table 9

Purchase orders dated subsequent to corresponding invoices

Voucher No.	*Purchase order No.*	*Purchase order date*	*Period covered*	*Invoice dates*
13011037	1MIN200159	18/10/2001	1/7 to 31/12/2000	June to August 2000
13012039	1MIN200159	18/10/2001	1/7 to 31/12/2000	September 2000
13001060	1MIN200229	22/12/2001	1/11 to 31/12/2000	4-20 December 2000
13004060	1MIN200335	19/3/2001	1/1 to 30/4/2001	January to February 2000

182. The Board also noted, as reported in the previous year, that not all vendors had accepted the terms and conditions contained in the obligation documents. **The failure of vendors to accept the terms and conditions specified may expose missions to subsequent contractual disagreements.**

183. **The Board recommends that:**

(a) Missions should approve and issue purchase orders against approved contracts prior to the delivery and invoicing of the underlying goods or services;

(b) Missions should renew efforts to ensure that vendors accept the terms and conditions of purchase orders and/or to explore alternative ways in which such acceptance might be obtained.

184. The Department of Peacekeeping Operations advised the Board that the delays in raising requisitions and the subsequent purchase orders were due in part to delays in the receipt of allotment advices because of the MINURSO mandate's being extended for short periods and the immediate operational requirement for certain goods. However, the Department was concerned that the recommendations made previously regarding weaknesses in procurement practices had not been implemented and would remind missions to comply fully with the procurement procedures relating to purchase orders and the acceptance of contract terms and conditions by vendors.

Procurement planning

185. Procurement planning is essential to facilitate an effective and efficient procurement process, including the benefits of bulk purchasing and improved cash-flow management. The various sections at the peacekeeping missions are responsible for developing and submitting their procurement plans to the Procurement Division of the mission.

186. The Board noted that some of the sections at MONUC and UNTAET had not submitted their procurement plans to the Procurement Section of the mission. **The non-submission of the plans meant that an overall procurement plan could not be developed by the missions, despite requests by the chief procurement officers.** The Department of Management noted this observation and emphasized that in such circumstances, the missions' procurement plan could not be reported to the Field Administration and Logistics Division and collated with its overall plan and subsequently provided to the Procurement Division.

187. At MINURSO, out of a total of 576 purchase orders issued during the financial year under review, 268 orders, or approximately 47 per cent, related to purchases for amounts below $2,000. A well-developed procurement plan would reduce the frequency of small purchases, resulting in cost and time savings.

188. **The Board reiterates its previous recommendation that the Administration ensure that all sections submit procurement plans to procurement divisions in a timely manner to facilitate the development of an overall procurement plan in order to ensure an effective and efficient procurement process.**

189. The Department of Peacekeeping Operations informed the Board that while UNTAET had prepared a plan to guide its procurement activities, the implementation of the recommendation was ongoing at MONUC and MINURSO.

7. Personnel resources

190. The Board noted that as at 30 November 2001, the peacekeeping mission staffing table indicated that 5,183 posts (approximately 91 per cent) were filled out of 5,700 authorized posts. The Board noted an improvement of approximately 11 per cent compared with the incumbency rate of 80 per cent as at 30 November 2000. However, the vacancies in some 517 posts (compared with 1,029 posts in the prior year) resulted in missions' experiencing difficulties in meeting operational objectives as well as in maintaining sound financial and management controls, such as verifying contingent-owned equipment and performing bank reconciliations as referred to elsewhere in the present report. The Board's observations on specific difficulties experienced by missions because of a lack of staff have also been raised in a number of management letters conveyed to the Administration.

8. Civilian police

191. At UNMIK, deficiencies in the pre-deployment selection of civilian police in home countries are reported to be a major hindrance to the effectiveness of the civilian police. In spite of continuous improvement, the selection of civilian police in some home countries remains insufficient, as the Department of Peacekeeping Operations and the Office of Internal Oversight Services have underlined. Prior examination at home by the United Nations selection assistance team is not mandatory. Consequently, **a significant proportion of civilian police have arrived in Kosovo without selection assistance team clearance and then had to submit to belated, on-the-spot mandatory tests. A significant proportion of officers failed the test upon their arrival.**

192. These examples echo recommendations made by the Office of Internal Oversight Services in its audit of United Nations civilian police operations (see A/55/812, para. 42). The costly repatriation of unqualified officers is a burden for the Mission. Slow and ineffective repatriation procedures and implementation also increased costs. For a contingent, there is a fixed management cost, regardless of size, related to selection, transportation, training and field deployment. A total of 52 countries were providing officers to UNMIK at 30 June 2001, 12 of which had fewer than 9 officers. The large number of contributing countries has an impact on organizational arrangements and related costs. The Department of Peacekeeping Operations has commented that the pre-screening test by a United Nations selection assistance team is indeed provided only upon request from a contributing country, but that it has distributed pre-deployment training packages to assist contributing Member States.

193. **The Board recommends that the Administration ensure that adequate consideration be given to improving the process of selecting civilian police. Furthermore, the Department of Peacekeeping Operations should, in the context of management by objectives and optimizing civilian police assignments, analyse the data available on contingent forces' previous professional experience and:**

(a) Share it with missions to facilitate local human resources management;

(b) Pursue talks with contributing countries in order to implement systematic and rigorous selection prior to departure.

9. Missions in liquidation

Control, filing, tracking and archiving of documentation

194. The Board reviewed the flow of documentation between the various sections dealing with missions in liquidation and found that correspondence such as memorandums, proposals requesting information or approvals often got lost, misplaced or delayed. **This resulted in delays in finalizing the accounts for liquidation purposes.** Table 10 details some examples of the delays in the routing of documentation. The Department of Management noted that the majority of the cases involving the missions mentioned in table 10 were created in 1998 and 1999 by the missions, although the incidents occurred in 1995 and 1996. The Department of Management further noted that the cases were part of a backlog of 2,500 cases that were inexplicably retained for years by the Field Administration and Logistics Division and had been delivered to the Headquarters Property Survey Board secretariat in late 1999 and early 2000 upon the instructions of the Controller. As at 15 January 2002, about 80 cases were still pending.

Table 10
Delays in the routing of liquidation documentation

Details of documentation	*Date sent*	*Documentation sent to*	*Date received from addressee*	*Time lapse*
Write-off request for uncollectible accounts receivable: MONUA ($2,956.40)	May 2000	Accounts Division	January 2001	8 months
Write-off request for uncollectible accounts receivable: MONUA ($129,112.19)	June 2000	Accounts Division	March 2001	9 months
Write-off request for uncollectible accounts receivable: MONUA ($79,833.51)	March 2000	Accounts Division	June 2001	15 months
Various Headquarters Property Survey Board cases: UNAVEM and MONUA	1993-1999	Headquarters Property Survey Board	Still awaiting	2-8 years
SB/153/98 — MIPONUH	December 1998	Headquarters Property Survey Board	Still awaiting	over 2 years
SB/69/98 — MIPONUH	September 1998	Headquarters Property Survey Board	February 2001	over 2 years

195. While the Board noted that the Administration had implemented measures to improve the control of documentation of "current" missions in liquidation, **the**

Board is concerned that the issue was not being addressed where "older" missions in liquidation were concerned.

196. **The Board recommends that the various sections dealing with the liquidation of missions and the Liquidation Unit ensure that measures are implemented to effectively monitor and control the movement of all liquidation reports and related documentation and to improve the filing thereof until the accounts of missions in liquidation have been closed.**

197. The Department of Peacekeeping Operations informed the Board that the Finance Management and Support Service of the Field Administration and Logistics Division was in the process of implementing a central filing system to monitor those documents until they were returned to the Archives and Records Centre.

Timely follow-up and reconciliation of pending Headquarters Property Survey Board cases

198. Various Headquarters Property Survey Board cases were found in respect of UNOSOM on which the Board had ruled that it needed more information to be able to resolve the cases. The cases were therefore returned to the Field Administration and Logistics Division for further attention and resubmission to the Headquarters Property Survey Board. The Board of Auditors noted that a lengthy period of time had lapsed before any action was taken to resubmit these cases to the Headquarters Property Survey Board. Examples are set out in table 11 below.

Table 11

Headquarters Property Survey Board cases not followed up in a timely manner

Case No.	*Amount (in United States dollars)*	*HPSB ruling date*	*Date on which the Liquidation Unit resubmitted the case to HPSB*	*Approximate time lapse*
SOM/SB/294 1995	2 100	January 1997	August 2001	4 years
SOM/SB/246 1995	3 258	December 1996	August 2001	4 years
SOM/SB/248 1995	3 160	December 1996	August 2001	4 years
SOM/SB/165 1995	455	December 1996	August 2001	4 years
SOM/SB/254 1995	520	January 1997	August 2001	4 years
SOM/SB/A/1223 1995	25	June 1995	August 2001	6 years

199. The Board of Auditors found a number of cases in which the database of cases maintained by the Liquidation Unit differed from the database maintained by the Headquarters Property Survey Board with respect to missions in liquidation.

200. **The Board is concerned that the discrepancies between the Liquidation Unit and Headquarters Property Survey Board databases did not appear to be followed up in a timely manner, which may cause, among other things, delays in finalizing the accounts and liquidating the mission.**

201. **The Board recommends that the Liquidation Unit:**

(a) Follow up all cases that should have been resubmitted to the Headquarters Property Survey Board by the mission;

(b) Perform periodic reconciliations of records maintained by the Headquarters Property Survey Board and their own records to, among other things, investigate discrepancies and follow up long-outstanding cases.

Asset disposition report

202. An asset disposition report must be compiled for every mission in liquidation and submitted to the Field Administration and Logistics Division. Subsequently, the Division is responsible for forwarding the report to the Peacekeeping Finance Division, which in turn reviews and finalizes the report and submits it to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee. At the time of the audit, the asset disposition reports for UNMOT and MINURCA were still outstanding, although those missions had been liquidated in May and June 2000 respectively. The finalization was delayed because the reports could not be located, nor could it be established whether or not the asset disposition report of MINURCA had, in fact, been compiled.

203. The Department of Management noted that the Department of Peacekeeping Operations had experienced delays in finalizing the reports, and the Office of Programme Planning, Budget and Accounts had sent follow-up memorandums to the Field Administration and Logistics Division requesting the documentation. Efforts to obtain these reports were unsuccessful for nearly 10 months, until August 2001. The asset disposition reports, when found, could not be verified owing to the fact that the field assets control system could not be updated to reflect assets transferred to other missions.

204. The end-of-mission report of MINURCA for the period from 15 April 1998 to 31 March 2000 indicated that the Mission had experienced staff shortages in both its active and liquidation periods. In August 2001 a request was submitted to the Office of Programme Planning, Budget and Accounts for the approval of funds to manually recompile the report at an estimated cost of $39,800 in respect of travel over a period of 61 days, which was approved on 16 August 2001. The Logistics and Communications Service determined that the task required the full-time commitment of five staff members for a period of two months to meet the adjusted deadlines of end-September 2001 (MINURCA) and mid-October 2001 (UNMOT). Only one team member was attending to the task at hand at the time of the audit.

205. **The Board recommends that the Administration implement measures to ensure the expedient finalization of the incomplete asset disposition reports of MINURCA and UNMOT. Furthermore, the Administration should implement measures to prevent a recurrence of the factors leading to the delays in the finalization of asset disposition reports.**

206. The Department of Peacekeeping Operations informed the Board that the Field Administration and Logistics Division had completed the final asset disposition reports in respect of MINURCA and UNMOT and that the details of the asset disposition had been updated in the field assets control system. Furthermore, the Field Administration and Logistics Division had completed the reconciliation of assets of the International Civilian Support Mission in Haiti, a recently liquidated mission.

10. Fraud and presumptive fraud

207. As required under the Financial Regulations and Rules of the United Nations, the Administration reported cases of fraud and presumptive fraud to the Board for the financial period ended 30 June 2001.

208. In six of the seven cases reported, the United Nations did not incur any financial loss. In the only case resulting in financial loss, three contractual employees at a United Nations gas station falsified fuel pump and receipt readings in order to avail themselves of fuel for their personal use and sale. The financial loss could not be quantified in monetary terms at the time the present report was finalized, however the loss was estimated to be between 100 and 200 litres of fuel per day for a period of up to 11 months, although this could not be confirmed. The contractor has dismissed the three employees concerned. No amounts have since been recovered from the contractors. The mission had informed the Administration that controls had been implemented to prevent a recurrence of the problem.

11. Ex gratia payments

209. The Administration informed the Board that no ex gratia payments had been made during the year ending 30 June 2001.

D. Acknowledgements

210. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General, the Under-Secretary-General for Management, the Under-Secretary-General for Peacekeeping Operations and members of their staff, as well as to the staff at the peacekeeping missions.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

30 January 2002

Notes

[1] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5* (A/54/5), vol. II, chap. II.

[2] Ibid., *Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II, chap. II.

Annex I

List of missions audited

Office of the United Nations Special Coordinator in the Occupied Territories[a]

United Nations Assistance Mission for Rwanda[b]

United Nations Civilian Police Mission in Haiti[b]

United Nations Disengagement Observer Force

United Nations Interim Administration Mission in Kosovo

United Nations Interim Force in Lebanon

United Nations Iraq-Kuwait Observation Mission

United Nations Logistics Base at Brindisi (support for peacekeeping operations)

United Nations Military Observer Group in India and Pakistan[a]

United Nations Mission for the Referendum in Western Sahara

United Nations Mission in Bosnia and Herzegovina

United Nations Mission in Ethiopia and Eritrea[c]

United Nations Mission in Sierra Leone

United Nations Mission in the Central African Republic[b]

United Nations Mission of Observers in Prevlaka

United Nations Mission of Observers in Tajikistan[b]

United Nations Observer Mission in Angola[b]

United Nations Observer Mission in Georgia

United Nations Observer Mission in Liberia[b]

United Nations Office in Angola[a]

United Nations Operation in Mozambique[b]

United Nations Operation in Somalia[b]

United Nations Organization Mission in the Democratic Republic of the Congo[c]

United Nations Peace Forces[b]

United Nations Peacekeeping Force in Cyprus

United Nations Preventive Deployment Force[b]

United Nations Special Mission to Afghanistan[a]

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium[b]

---

[a] Missions funded in the regular budget.

[b] Missions in liquidation.

[c] Jointly audited missions.

United Nations Transitional Administration in East Timor

United Nations Truce Supervision Organization[a]

United Nations Verification Mission in Guatemala[a]

Annex II

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the financial period ended 30 June 2000[a]

1. The Board followed up on action taken by the Administration to implement recommendations made previously on the accounts for the prior period, ended 30 June 2000. The Board was pleased to note that most of the recommendations were implemented or that positive action had been taken to implement them. Some of the actions will be kept under review and followed up by the Board in future audits. The recommendations not implemented have been commented on in the present report and relate to liabilities, cash management, verification of contingent-owned equipment claims, procurement planning and documentation in respect of the liquidation of missions.

Recommendation in paragraph 11 (a)

2. The Administration should ensure that valid expenditure incurred in a financial period is accrued in the same financial period.

Measures taken by the Administration

3. The Board's recommendations have been implemented. The Administration reported that certain uncertified claims remained unrecorded because funding had not yet been allocated and approved by the General Assembly. Such claims have been shown as contingent liabilities, and continued efforts are being made to reduce the amount of unrecorded liabilities.

Comments of the Board

4. The Board's comments on this issue are reflected in the present report (paras. 36-41).

Recommendation in paragraph 11 (b)

5. The Administration should ensure that rule 104.1 of the Financial Regulations and Rules of the United Nations, which requires obligations to be supported by appropriate valid obligating documents, are adhered to and also that obligations are raised in the correct financial period against the appropriate budgeted amounts.

Measures taken by the Administration

6. The Board's recommendation has been implemented.

Comments of the Board

7. Based on the current audit, the Board concurs that the recommendation has been implemented.

Recommendation in paragraph 11 (c)

8. Field missions should send verification reports in respect of contingent-owned equipment directly to the Finance Management and Support Service, where the comparison to the memorandums of understanding should be performed.

Measures taken by the Administration

9. The Board's recommendation has been implemented. In addition, there was close consultation between the Finance Management and Support Service and the Logistics and Communications Service as and when necessary regarding the technical aspects of the review of the verification of reports.

Comments of the Board

10. The Board concurs that its recommendation has been implemented and will continue to monitor this matter in future audits.

Recommendation in paragraph 11 (d)

11. The Administration should reconcile all differences in inventory reports, to be based on the field assets control system, and implement measures to ensure that the system is complete, continuously updated and accurately maintained.

Measures taken by the Administration

12. The implementation of the Board's recommendation in ongoing.

Comments of the Board

13. The Board's comments are included in the present report (paras. 20-27).

Recommendation in paragraph 11 (e)

14. The Administration should ensure that supplier evaluations are completed on a timely basis.

Measures taken by the Administration

15. The implementation of the Board's recommendation is ongoing.

Comments of the Board

16. The Board will keep this matter under review.

Recommendation in paragraph 11 (f)

17. The Administration should undertake a review of resources currently available to meet peacekeeping procurement needs, establish more systems contracts where possible and encourage proper procurement planning.

Measures taken by the Administration

18. The Board's recommendation has been implemented. Measures have been implemented to realign the procurement and contract management resources to more effectively monitor and manage contracts. Procurement planning was being standardized through field missions, and closer coordination with the Procurement Division was being put in place. A consolidated procurement plan for all field missions was submitted to the Procurement Division with semi-annual updates.

Comments of the Board

19. The Board's comments with regard to procurement planning are reflected in the present report (paras. 185-189).

Recommendation in paragraph 11 (g)

20. The Department of Peacekeeping Operations should re-emphasize the need for missions to comply fully with established procedures regarding the use of miscellaneous obligating documents.

Measures taken by the Administration

21. The implementation of the Board's recommendation is ongoing.

Comments of the Board

22. The Board will keep this matter under review.

Recommendation in paragraph 11 (h)

23. The Administration should implement measures to ensure that the Liquidation Unit takes responsibility for the overall monitoring and coordination of the liquidation process, that staff have proper access to application systems and that staff are appropriately qualified and experienced in all facets of the liquidation process.

Measures taken by the Administration

24. The recommendation has been implemented. The Department of Peacekeeping Operations has addressed the resource requirements of the Liquidation Unit by approving the recruitment of additional personnel under the emergency support account. Also, the Liquidation Unit has been provided with expanded access to the relevant computer databases for more effective monitoring of the liquidation process.

Comments of the Board

25. The Board's recommendation has been implemented.

Recommendation in paragraph 11 (i)

26. The Administration should implement urgent measures to expedite the filling of vacant posts at peacekeeping missions.

Measures taken by the Administration

27. The initiatives of the Department of Peacekeeping Operations to expedite the filling of vacant posts included re-engineering the Office of Human Resources Management's "Galaxy Project" to meet the recruitment needs of peacekeeping operations, creating an active and updated roster of pre-screened candidates, establishing succession planning for key positions, assisting the Office of Human Resources Management in developing generic job profiles and creating standby and start-up teams. In addition, further delegation of recruitment authority to the field was envisaged. However, this necessitates that recruitment standards be established, qualified recruitment specialists be deployed to the field and appropriate monitoring mechanisms be instituted at Headquarters.

Comments of the Board

28. The Board will keep this matter under review.

Recommendation in paragraph 11 (j)

29. The Administration should review the extent of compliance with current electronic data-processing policies and guidelines by peacekeeping missions, with a view to improving protocols that ensure sound controls and procedures.

Measures taken by the Administration

30. The Administration reported that training sessions conducted at the United Nations Logistics Base at Brindisi, Italy, revealed that all the missions recognized the importance of electronic data control requirements and had taken corrective action to enforce them. The Field Administration and Logistics Division would endeavour to ensure that comprehensive information technology policies, controls and procedures promulgated at Headquarters were being fully adhered to and implemented by the peacekeeping missions.

Comments of the Board

31. The Board will continue to monitor this matter in future audits.

Recommendation in paragraph 11 (k)

32. The Administration should formulate an environmental management system to address environmental issues and ensure compliance with policies relating to peacekeeping operations.

Measures taken by the Administration

33. A request for the resources necessary to develop and implement environmental programmes was included in the report of the Secretary-General on resource

requirements for implementation of the report of the Panel on United Nations Peace Operation (A/55/507 and Add.1). Although the two posts were not approved, the Department of Peacekeeping Operations intended to request resources for environmental requirements in the 2002/03 budgets of the various peacekeeping missions.

Comments of the Board

34. The Board will continue to monitor this matter in future audits.

Recommendation in paragraph 22

35. The Administration should ensure that missions adhere to the United Nations accounting standards and implement measures to monitor such compliance.

Measures taken by the Administration

36. The Administration had resolved the case of non-compliance with the United Nations accounting standards, and the financial reports received from missions are now monitored to ensure that payables and receivables are offset in fully justifiable cases.

Comments of the Board

37. Based on the current audit, the Board concurs that its recommendation has been implemented.

Recommendation in paragraph 39

38. UNLB should determine an appropriate value for the contributions in kind received, which should be disclosed in the notes to financial statements for peacekeeping operations.

Measures taken by the Administration

39. The recommendation has been implemented. The Administration reported that the guidelines in respect of voluntary contributions that were endorsed by the Advisory Committee on Administrative and Budgetary Questions and the General Assembly had been reviewed recently and that the contribution provided by the Member State to UNLB did not fall within those guidelines. Accordingly, disclosure of the voluntary contribution in the financial statements was not required.

Comments of the Board

40. The Board acknowledges the implementation of its recommendation.

Recommendation in paragraph 45

41. The Administration should emphasize the importance of proper custody of United Nations property to all peacekeeping missions.

Measures taken by the Administration

42. The Administration indicated that it would take the matter up with all peacekeeping missions through the Department of Peacekeeping Operations.

Comments of the Board

43. The Board's comments are reflected in the present report (paras. 25-27).

Recommendation in paragraph 53

44. The Administration should take appropriate action to review the rates used for determining the reimbursement for contingent-owned equipment to ensure the reasonableness of reimbursement costs.

Measures taken by the Administration

45. The General Assembly's post-Phase V Working Group, which is mandated to review the reimbursement rates, met in January 2001 and undertook a review of those rates. The report of the Group was endorsed by the Assembly during its fifty-fifth session. The Secretariat was in the process of updating the Contingent-owned Equipment Manual to reflect the decisions of the Assembly.

Comments of the Board

46. The Board's recommendation has been implemented.

Recommendation in paragraph 63

47. The Department of Peacekeeping Operations should ensure that all verification reports are submitted by the missions in a timely manner to facilitate prompt processing of reimbursements to Member States for contingent-owned equipment.

Measures taken by the Administration

48. The implementation of the Board's recommendation is ongoing.

Comments of the Board

49. The Board's comments are reflected in the present report (paras. 77-79).

Recommendation in paragraph 72

50. The Administration should instruct missions to process the transfer of non-expendable property with due care and to ensure that receiving parties inspect the goods on arrival, in a timely manner, to expedite the follow-up of discrepancies.

Measures taken by the Administration

51. The implementation of the Board's recommendation is ongoing.

Comments of the Board

52. The Board will keep the matter under review.

Recommendation in paragraph 85

53. The Board reiterates the recommendation made in its report on peacekeeping operations for the period ended 30 June 1999[b] that the Administration remind missions to submit procurement plans based on inputs received from all sections in order to facilitate sound procurement principles, including the benefits of bulk purchasing and improved cash management.

Measures taken by the Administration

54. The implementation of the Board's recommendation is ongoing.

Comments of the Board

55. The Board's comments are reflected in the present report (paras. 185-188).

Recommendation in paragraph 99

56. The Administration should review the procurement process and the role of each section, taking into consideration the significance of adding value to the process, preventing duplication of efforts and reducing procurement lead time.

Measures taken by the Administration

57. The Administration has completed a review of the existing procurement process, including a best-practice survey of similar processes in other United Nations organizations and public organizations. The realignment of the Supply Section of the Field Administration and Logistics Division to encompass responsibility for oversight of and the provision of advice on all contracts will standardize the process. A working group dealing with other relevant sections within and outside the Department of Peacekeeping Operations was being created to review the process and make recommendations for further improvements.

Comments of the Board

58. The Board acknowledges the action taken by the Administration and will continue to monitor this matter.

Recommendation in paragraph 103

59. The Administration should evaluate the effectiveness of the liquidated damages clause in procurement contracts as a mechanism for ensuring prompt delivery by vendors.

Measures taken by the Administration

60. The Procurement Division has already applied the liquidated damages clause in levying more than $600,000 on contractors as liquidated damages for delays in performance and/or delivery. A few more cases were under review to determine the amount to be levied. The Procurement Division will continuously review individual cases and incorporate a liquidated damages clause into contracts with time-sensitive requirements.

Comments of the Board

61. The Board acknowledges the action taken by the Administration and will continue to monitor this matter in future.

Recommendation in paragraph 106

62. The Board reiterates the recommendation made in its report on peacekeeping operations for the period ended 30 June 1999[b] that the Administration implement measures to ensure that, for all goods received by field missions, receiving and inspection reports are issued on a timely basis, thus facilitating a more efficient procurement process.

Measures taken by the Administration

63. The implementation of the Board's recommendation is ongoing.

Comments of the Board

64. The Board will keep this matter under review.

Recommendation in paragraph 109

65. In order to ensure that goods and services are procured economically and that the tender process is transparent and equitable, the Board recommends that all staff members in procurement sections and the members of the local committees on contracts complete declarations confirming their independence in relation to vendors or potential vendors.

Measures taken by the Administration

66. Staff members who are assigned procurement activities or who are members of the Local Committee on Contracts are required to disclose any direct material interest in any vendor company and to not participate in any discussion relating to vendors on the Organization's approved list with which they may be directly or indirectly associated. Furthermore, the local committees on contracts are advisory bodies whose recommendations are subject to further scrutiny and review.

Comments of the Board

67. The Board acknowledges the Administration's response and will continue to monitor this matter in future in the context of a horizontal review of procurement.

Recommendation in paragraph 117

68. The Administration should expedite the conclusion of a memorandum of understanding with the host Government and clarify the tax and duty privileges of the United Nations to all pillars of UNMIK. Furthermore, to avoid any risk of liability being incurred by UNMIK in respect of fuel tax, the Board recommends that the Mission restrict the use of the UNMIK fuel stations to United Nations vehicles, take steps to ensure that it can properly trace fuel it has ordered and reconcile fuel ordered with the amounts actually delivered.

Measures taken by the Administration

69. The recommendation has been implemented.

Comments of the Board

70. The Board acknowledges the implementation of its recommendation.

Recommendation in paragraph 121

71. The Administration should implement controls at UNAMSIL designed to ensure that transactions being processed are properly authorized, supported with appropriate documentation and not duplicated.

Measures taken by the Administration

72. The recommendation has been implemented. UNAMSIL has improved its cash management practices in accordance with established procedures.

Comments of the Board

73. The Board acknowledges that its recommendation has generally been implemented, but will continue to monitor this matter in future.

Recommendation in paragraph 126

74. The Administration should approve the liquidation guidelines as a directive for administering the liquidation of a mission in order to facilitate enforcing compliance with such procedures.

Measures taken by the Administration

75. The implementation of the Board's recommendation is in progress.

Comments of the Board

76. The Board will monitor this issue in future audits.

Recommendation in paragraph 131

77. **The Administration should emphasize compliance with the liquidation manual to the missions in liquidation, which should also monitor the planning and subsequent execution thereof closely.**

Measures taken by the Administration

78. It is now standard practice to provide liquidation guidelines to missions that are to be liquidated, as was the case recently with MICAH, a mission under liquidation.

Comments of the Board

79. The Board concurs that its recommendation has been implemented.

Recommendation in paragraph 135

80. **The Department of Peacekeeping Operations Liquidation Unit should develop a focused liquidation plan in respect of liquidation activities that become the responsibility of Headquarters.**

Measures taken by the Administration

81. The residual tasks that are handed over to United Nations Headquarters by the missions in liquidation are performed in the Field Administration and Logistics Division and in other divisions and offices outside the Department of Peacekeeping Operations. These are monitored through regular meetings and status reports, which are prepared periodically as the liquidation process progresses at Headquarters until the residual tasks are completed.

Comments of the Board

82. The Board will monitor the impact of these meetings in the next audits.

Recommendation in paragraph 137

83. **In order to effect proper control and achieve the objectives of the Liquidation Unit, the Administration should implement procedures to ensure that supporting documentation is accessible in a timely manner.**

Measures taken by the Administration

84. The Department of Peacekeeping Operations has taken up the issue with missions under liquidation regarding the timely submission of all source documents to expedite the liquidation process.

Comments of the Board

85. The Board's comments are reflected in the present report (paras. 194-196).

Recommendation in paragraph 141

86. The Administration should record the full sale of assets in accordance with the United Nations accounting standards.

Measures taken by the Administration

87. The Board's recommendation has been implemented.

Comments of the Board

88. The Board acknowledges the implementation of its recommendation.

Recommendation in paragraph 147

89. The Department of Peacekeeping Operations should use the performance appraisal system for identification of training or development needs. Such training requirements should be considered during the planning of training courses for staff members.

Measures taken by the Administration

90. The Field Administration and Logistics Division is in the process of finalizing the new field performance appraisal system (see A/55/380/Add.2, para. 65), which is expected to be a valuable tool in identifying skill capacities or deficiencies and in managing staff development and training.

Comments of the Board

91. The Board acknowledges the actions taken by the Administration and will continue to monitor the matter in future audits.

Recommendation in paragraph 153

92. The Administration should emphasize to all missions the importance of preparing bank reconciliations as soon as possible after each month-end and of senior officials reviewing and approving the bank reconciliations in a timely manner.

Measures taken by the Administration

93. The implementation of the Board's recommendation is ongoing.

Comments of the Board

94. The Board's comments on this issue are reflected in the present report (paras. 46-48).

Notes

[a] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II, chap. II.

[b] Ibid., *Fifty-fourth Session, Supplement No. 5* (A/54/5), vol. II, chap. II.

Chapter III

Audit opinion

We have audited the accompanying financial statements of the United Nations peacekeeping operations, comprising statements numbered I to XXXVIII, schedules numbered 1.1 to 38.1 and the supporting notes for the financial period ended 30 June 2001. These financial statements are the responsibility of the Secretary-General of the United Nations. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Secretary-General, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all significant respects, the financial position as at 30 June 2001 and the results of operations and cash flows for the period then ended in accordance with the stated accounting policies set out in note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations peacekeeping operations that we have tested as part of our audit have in all significant respects been in accordance with the Financial Regulations and legislative authority.

Without qualifying our opinion above, we draw attention to note 9 of the financial statements, for which we have been unable to obtain assurance as to the reasonableness of the value of the non-expendable equipment disclosed in the amount of $695.7 million. Also, note 10 of the financial statements includes an amount of $8 million in respect of claims already verified as being valid expenditure incurred during the financial period ended 30 June 2001, but which was not recognized as a liability on the basis that funds had not been reserved for such costs.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements on the United Nations peacekeeping operations.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

30 January 2002

Chapter IV

Certification of the financial statements

1. In its resolution 49/233 A of 23 December 1994, the General Assembly established an annual financial period for peacekeeping activities covering the period from 1 July to 30 June. The financial statements of the United Nations peacekeeping operations for the 12-month period from 1 July 2000 to 30 June 2001 have been prepared in accordance with financial rule 111.4.

2. The summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information on and clarification of the financial activities related to peacekeeping operations undertaken by the Organization during the period covered by these statements, for which the Secretary-General has administrative responsibility.

3. I certify that the appended financial statements of the United Nations peacekeeping operations, numbered I to XXXVIII, are correct.

(Signed) Jean-Pierre **Halbwachs**
Assistant Secretary-General, Controller

5 October 2001

Chapter V

Financial statements for the 12-month period from 1 July 2000 to 30 June 2001

Statement I

Summary of United Nations peacekeeping operations a/

Statement of income and expenditure and changes in reserves and fund balances
for 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Total active operations	Peacekeeping reserve fund, programme support, logistics base	Total completed operations	All peacekeeping fund eliminations	Total for the period: 1 July 2000 to 30 June 2001	Total for the period: 1 July 1999 to 30 June 2000
Income						
Assessed contributions	2 499 853	-	-		2 499 853	1 683 470
Voluntary contributions	59 087	-	-		59 087	67 025
Allocation from other funds	-	65 296	-	(65 296)	-	-
Funding from reserves and fund balances	-	3 911	-	-	3 911	-
Interest income	46 059	12 312	16 894		75 265	55 055
Other/miscellaneous income	16 790	59	2 007		18 856	11 615
Total income	**2 621 789**	**81 578**	**18 901**	**(65 296)**	**2 656 972**	**1 817 165**
Expenditure **Total expenditure**	**2 378 740** b/	**69 794**	-	**(65 296)**	**2 383 238**	**1 765 113**
Excess (shortfall) of income over expenditure	**243 049**	**11 784**	**18 901**	-	**273 734**	**52 052**
Prior period adjustments	(2 019)	-	(764)	-	(2 783)	(1 848)
Net excess (shortfall) of income over expenditure	**241 030**	**11 784**	**18 137**	-	**270 951**	**50 204**
Savings on, or cancellation of prior period obligations	67 813	825	4 913	-	73 551	81 073
Credits returned to Member States	(176 833)	-	-	-	(176 833)	(52 658)
Transfers from reserves and fund balances	-	(3 911)	-	-	(3 911)	-
Transfer from (to) other funds	(499)	-	-	-	(499)	(31)
Reserves and fund balances, beginning of period	**644 131**	**186 669**	**670 861**	-	**1 501 661**	**1 423 073**
Reserves and fund balances, end of period	**775 642**	**195 367**	**693 911**	-	**1 664 920**	**1 501 661**

a/ See note 5.
b/ Schedule 1.1

The accompanying notes are an integral part of the financial statements.

Schedule 1.1

United Nations peacekeeping operations

Summary of expenditures for active peacekeeping operations for the period from 1 July 2000 to 30 June 2001

(Thousands of United States dollars)

Mission	Military personnel	Civilian personnel	Operational requirements	Special programmes	Logistics base and programme support costs	Staff assessment	Voluntary contributions (budgeted)	Total expenditure 2001	Total expenditure 2000
UNFICYP	22 150	8 319	7 887	60	2 030	1 914	-	42 360	45 107
UNDOF	19 335	5 088	9 047	70	1 729	1 131	-	36 400	35 026
UNIFIL	112 944	25 321	33 855	74	6 865	4 752	180	183 991	149 611
UNIKOM	24 410	11 633	9 322	41	2 464	2 204	-	50 074	51 005
MINURSO	7 144	22 523	10 240	4	2 305	3 773	3 671	49 660	55 710
UNMIBH	1 754	104 747	21 458	618	7 420	10 222	-	146 219	152 214
UNOMIG	3 702	10 770	8 286	87	1 404	1 752	-	26 001	25 004
UNMOT	-	35	1	-	-	10	-	46	13 703
MONUA	-	41	-	-	7	6	-	54	14 231
MIPONUH	-	37	-	20	-	-	-	57	19 060
MINURCA	-	64	29	-	4	9	-	106	40 637
UNAMSIL	329 818	35 625	124 032	144	23 580	7 535	1 350	522 084	264 888
UNMIK	5 918	280 249	73 681	839	-	22 775	-	383 462	362 375
MONUC	29 656	28 080	185 247	475	-	3 014	-	246 472	55 271
UNTAET	231 072	170 436	109 080	2 556	-	14 444	60	527 648	292 010
UNMEE	58 853	12 429	80 994	1 187	8 742	1 901	-	164 106	-
TOTAL	846 756	715 397	673 159	6 175	56 550	75 442	5 261	2 378 740	1 575 852

Statement II

Summary of United Nations peacekeeping operations a/

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	Total active operations	*Peacekeeping reserve fund, programme support, Logistics Base*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total*	
					2001	*2000*
Assets						
Cash and term deposits	29 370	6 640	3 310		39 320	901 444
Short-term investments	-	-	-		-	115 006
Long-term investments	-	-	-		-	1 963
Cash pool b/	683 550	142 775	263 546		1 089 871	-
Assessed contributions receivable from Member States c/	1 292 301	26	1 059 940		2 352 267	2 128 942
Special accounts for unpaid assessed contributions	55 552	-	11 962		67 514	67 514
Voluntary contributions receivable	14 161	-	-		14 161	20 483
Account receivable from Member States	11 658	-	130 664 d/		142 322	8 047
Other accounts receivable	23 147	4 517	1 849		29 513	34 465
Inter-fund balances receivable	1 040	248	18 280	(16 866)	2 702	24 052
Due from other peace keeping funds	8 000	56 820	102 500	(167 320)	-	-
Deferred charges	1 543	522	128		2 193	22 622
Inter-office transactions pending processing	1 281	1	11		1 293	938
Other assets	-	-	2 849		2 849	2 849
Total assets	**2 121 603**	**211 549**	**1 595 039**	**(184 186)**	**3 744 005**	**3 328 325**
Liabilities						
Contributions or payments received in advance	918	-	986		1 904	15 227 e/
Unliquidated obligations	1 004 498	6 988	57 055		1 068 541	826 543
Accounts payable to Member States	87 508	-	569 548		657 056	609 945 e/
Other accounts payable	43 880	258	32 191		76 329	84 259
Inter-fund balances payable	78 617	8 626	822	(16 866)	71 199	71 147
Due to other peace-keeping funds	117 120	-	50 200	(167 320)	-	-
Due to United Nations Special Account	-	-	3 329		3 329	3 329
Due to United Nations Bond Account	-	-	44 048		44 048	44 048
Voluntary contributions held in suspense	11 178	-	-		11 178	11 178
Deferred credits	1 988	260	129 028 d/		131 276	145 820
Inter-Office transactions pending processing	254	50	12		316	1 259
Other liabilities	-	-	13 909		13 909	13 909
Total liabilities	**1 345 961**	**16 182**	**901 128**	**(184 186)**	**2 079 085**	**1 826 664**
Reserves and fund balances						
Working capital funds	-	150 000	-		150 000	150 000
Authorized retained surplus	118 865	-	174 743		293 608	122 865
Cumulative surplus (deficit)	656 777	45 367	519 168		1 221 312	1 228 796 e/
Total reserves and fund balances	**775 642**	**195 367**	**693 911**	**-**	**1 664 920**	**1 501 661**
Total liabilities, reserves and fund balances	**2 121 603**	**211 549**	**1 595 039**	**(184 186)**	**3 744 005**	**3 328 325**

a/ See note 5.

b/ See note 2(k)(iii)

c/ Includes assessed contributions unpaid irrespective of collectability.

d/ In accordance with General Assembly resolution 51/12 of 4 November 1996, includes expenditures totalling $127,379,964, which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits.

e/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Statement III

Summary of United Nations peacekeeping operations a/

Statement of cash flows for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period	
	1 July 2000 to 30 June 2001	*1 July 1999 to 30 June 2000*
Cash flows from operating activities		
Net excess (shortfall) of income over expenditure (Statement I)	270 951	50 204
(Increase) decrease in contributions receivable	(217 003)	(445 993)
(Increase) decrease in other accounts receivable	(129 323)	67 612
(Increase) decrease in other assets	20 074	(14 323)
Increase (decrease) in contributions or payments received in advance	(13 323)	(11 180) b/
Increase (decrease) in unliquidated obligations	241 998	137 636
Increase (decrease) in accounts payable	39 181	270 562 b/
Increase (decrease) in other liabilities	(15 487)	142 408
Less: Interest income	(75 265)	(55 055)
Net cash from operating activities	**121 803**	**141 871**
Cash flows from investing and financing activities		
(Increase) decrease in inter-fund balances receivable	21 350	(3 912)
Increase (decrease) in inter-fund balances payable	52	15 512
(Increase) decrease in investments	116 969	(71 969)
(Increase) decrease in cash pool	(1 089 871)	-
Plus: Interest income	75 265	55 055
Net cash from investing and financing	**(876 235)**	**(5 314)**
Cash flows from other sources		
Savings on, or cancellation of, prior period obligations	73 551	81 073
Transfers (to) from other funds	(499)	(31)
Credits to Member States	(176 833)	(52 658)
Transfers from reserves and fund balances	(3 911)	-
Net cash from other sources	**(107 692)**	**28 384**
Net increase (decrease) in cash and term deposits	(862 124)	164 941
Cash and term deposits, beginning of period	901 444	736 503
Cash and term deposits, end of period	**39 320**	**901 444**

a/ See note 5.

b/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Statement IV

United Nations Peacekeeping Force in Cyprus (UNFICYP) a/

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	23 121	24 500
Voluntary contributions c/	20 301	21 131
Interest income	804	1 020
Other/miscellaneous income	61	59
Total income	**44 287**	**46 710**
Expenditure (schedule 4.1)		
Total expenditure	**42 360**	**45 107**
Excess (shortfall) of income over expenditure	**1 927**	**1 603**
Prior period adjustments	(6)	(1 890)
Net excess (shortfall) of income over expenditure	**1 921**	**(287)**
Savings on or cancellation of prior period obligations	820	2 824
Credits returned to Member States d/	(523)	(374)
Reserves and fund balances, beginning of period e/	22 062	19 899
Reserves and fund balances, end of period	**24 280**	**22 062**

Statement IV (concluded)

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits	901	8 722
Cash pool f/	12 896	-
Assessed contributions receivable from Member States (schedule 4.2) b/	18 312	17 952
Voluntary contributions receivable from Member States g/	14 161	14 610
Accounts receivable from Member States	525	722
Other accounts receivable	150	221
Deferred charges	119	279
Inter-office transactions pending processing	1	23
Total assets	**47 065**	**42 529**
Liabilities		
Contributions or payments received in advance	142	144 i/
Unliquidated obligations - current period	12 300	10 664
Unliquidated obligations - prior periods	4 943	5 686
Accounts payable to Member States	4 516	2 639 i/
Other accounts payable h/	285	446
Inter-fund balances payable	550	864
Deferred credits	43	18
Inter-office transactions pending processing	6	6
Total liabilities	**22 785**	**20 467**
Reserves and fund balances		
Cumulative surplus	24 280	22 062
Total reserves and fund balances	**24 280**	**22 062**
Total liabilities, reserves and fund balances	**47 065**	**42 529**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Includes $13,801,375 from Cyprus and $6,500,000 from Greece for which budgetary provisions were made. In addition, voluntary contributions in kind were received from Cyprus ($1,297,900), Australia ($60,000) and Austria ($30,000) for which budgetary provisions were not made.

d/ Under the terms of General Assembly resolution 55/266 of 14 June 2001, the total assessment to Member States was reduced by $280,800, representing their share of the unencumbered balance of $523,400 for the period ending 30 June 2000. The remaining unencumbered balance of $242,600 was returned to Cyprus ($168,000) and Greece ($74,600) in respect of their voluntary contributions.

e/ For the period from 27 March 1964 to 15 June 1993, obligations recorded in the UNFICYP account are limited to availability of funds in the special account through voluntary contributions. From the inception of the mission to 30 June 2001, the cumulative unrecorded obligations totalled $151,186,107. The comparable figure as at 30 June 2000 was $163,703,069.

f/ Represents share of the cash pool and comprises cash and term deposits of $2,270,880, short-term investments of $2,832,620 (market value $2,863,810), long-term investments of $7,621,597 (market value $7,841,516) and accrued interest receivable of $170,851.

g/ Includes voluntary contributions receivable from Austria ($2,707,500), Denmark ($2,059,209), the Netherlands ($125,000) and Sweden ($1,522,796) for the period prior to 15 June 1993, which will be offset against government claims for reimbursement of costs in respect of the Force in Cyprus. In addition, there are outstanding current period pledges from Cyprus ($7,476,745) and Greece ($270,834).

h/ Includes $145,642 representing claims from vendors pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

i/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 4.1

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment		*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel					
Military contingents	21 110		12 152	8 821	20 973
Other requirements pertaining to military personnel					
Contingent-owned equipment	977		150	827	977
Death and disability compensation	200		-	200	200
Subtotal, military personnel	**22 287**		**12 302**	**9 848**	**22 150**
Civilian personnel					
Civilian police	240		196	18	214
International and local staff	8 389		7 931	174	8 105
Subtotal, civilian personnel	**8 629**		**8 127**	**192**	**8 319**
Operational requirements					
Premises/accommodation	1 419		934	450	1 384
Infrastructure repairs	179		29	142	171
Transport operations	1 613		1 136	356	1 492
Air operations	1 289		945	327	1 272
Communications	666		318	231	549
Other equipment	996		637	339	976
Supplies and services	2 073		1 625	394	2 019
Air and surface freight					
Commercial freight and cartage	82		12	12	24
Subtotal, operational requirements	**8 317**		**5 636**	**2 251**	**7 887**
Other programmes					
Public information programmes	5		5	-	5
Training programmes	55		46	9	55
Subtotal, other programmes	**60**		**51**	**9**	**60**
United Nations Logistics Base at Brindisi	287		287	-	287
Support account for peacekeeping operations	1 743		1 743	-	1 743
Staff assessment					
United Nations Logistics Base at Brindisi	35		35	-	35
Support account for peacekeeping operations	317		317	-	317
Mission staff	1 747		1 562	-	1 562
Subtotal, staff assessment	**2 099**		**1 914**	-	**1 914**
Total	**43 422**	a/	**30 060**	**12 300**	**42 360**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/270 of 15 June 2000.

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	1,175	114	1	1,288	1,104	67	117	1,288
Albania	72	128	132	68	-	-	68	68
Algeria	2,046	3,294	2,017	3,323	-	-	3,323	3,323
Andorra	477	845	874	448	-	-	448	448
Angola	433	127	432	128	-	-	128	128
Antigua and Barbuda	584	42	1	625	536	45	44	625
Argentina	70,681	47,672	44,965	73,388	-	23,624	49,764	73,388
Armenia	140	169	308	1	-	-	1	1
Australia	7,839	329,096	326,426	10,509	-	-	10,509	10,509
Austria	4,979	199,842	102,825	101,996	-	-	101,996	101,996
Azerbaijan	259	317	478	98	-	-	98	98
Bahamas	15	569	570	14	-	-	14	14
Bahrain	218	739	749	208	-	-	208	208
Bangladesh	3	211	102	112	-	-	112	112
Barbados	1,215	358	192	1,381	659	349	373	1,381
Belarus	309,977	1,605	30	311,552	306,784	3,055	1,713	311,552
Belgium	5,834	236,351	115,497	126,688	-	-	126,688	126,688
Belize	12	22	-	34	-	11	23	34
Benin	69	42	1	110	21	45	44	110
Bhutan	12	22	-	34	-	11	23	34
Bolivia	90	316	4	402	-	73	329	402
Bosnia and Herzegovina	771	191	3	959	542	217	200	959
Botswana	3	211	207	7	-	-	7	7
Brazil	325,668	78,122	769	403,021	257,959	64,150	80,912	403,021
Brunei Darussalam	1,027	1,119	1,109	1,037	-	-	1,037	1,037
Bulgaria	656	506	938	224	-	-	224	224
Burkina Faso	153	42	194	1	-	-	1	1
Burundi	1,028	22	-	1,050	1,006	21	23	1,050
Cambodia	44	42	23	63	-	19	44	63
Cameroon	2,715	464	7	3,172	2,116	567	489	3,172
Canada	14,146	559,747	558,411	15,482	-	-	15,482	15,482
Cape Verde	1,064	32	1,096	-	-	-	-	-
Central African Republic	1,053	22	-	1,075	1,031	21	23	1,075
Chad	33	22	54	1	-	-	1	1
Chile	3,241	7,047	5,942	4,346	-	-	4,346	4,346
China	6,690	335,096	126,409	215,377	-	-	215,377	215,377
Colombia	116	6,225	2,281	4,060	-	-	4,060	4,060
Comoros	1,028	22	-	1,050	1,006	21	23	1,050
Congo	1,913	85	1,081	917	696	130	91	917

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	286	759	603	442	-	-	442	442
Côte d'Ivoire	1,856	378	4	2,230	1,442	393	395	2,230
Croatia	18	1,457	1,423	52	-	-	52	52
Cuba	40	1,141	517	664	-	-	664	664
Cyprus	808	1,519	1,484	843	-	-	843	843
Czech Republic	482	31,231	19,500	12,213	-	-	12,213	12,213
Democratic People's Republic of Korea	12,021	505	12,318	208	-	-	208	208
Democratic Republic of the Congo	2,806	232	4	3,034	2,484	305	245	3,034
Denmark	3,657	152,467	151,312	4,812	-	-	4,812	4,812
Djibouti	1,028	22	781	269	225	21	23	269
Dominica	246	22	(52)	320	276	21	23	320
Dominican Republic	357	800	654	503	-	-	503	503
Ecuador	1,856	951	2,253	554	-	-	554	554
Egypt	68	3,081	3,040	109	-	-	109	109
El Salvador	807	633	1,171	269	-	-	269	269
Equatorial Guinea	1	22	-	23	-	-	23	23
Eritrea	12	22	-	34	-	11	23	34
Estonia	6	1,309	1,234	81	-	-	81	81
Ethiopia	636	103	65	674	502	63	109	374
Fiji	4	170	87	87	-	-	87	87
Finland	2,873	112,688	112,364	3,197	-	-	3,197	3,197
France	41,715	1,713,940	1,703,256	52,399	-	-	52,399	52,399
Gabon	4,439	612	304	4,747	3,451	655	641	4,747
Gambia	1,028	22	349	701	657	21	23	701
Georgia	33,558	253	4	33,807	32,962	579	266	33,807
Germany	52,496	2,076,714	2,068,586	60,624	-	-	60,624	60,624
Ghana	7	253	255	5	-	-	5	5
Greece	7,358	94,223	78,596	22,985	-	-	22,985	22,985
Grenada	943	22	964	1	-	-	1	1
Guatemala	4,708	950	9	5,649	3,881	784	984	5,649
Guinea	1,150	62	1,150	62	-	-	62	62
Guinea-Bissau	1,028	22	-	1,050	1,006	21	23	1,050
Guyana	2	42	1	43	-	-	43	43
Haiti	693	42	1	734	645	45	44	734
Honduras	3	170	173	-	-	-	-	-
Hungary	126	5,085	5,060	151	-	-	151	151
Iceland	3,504	6,858	6,956	3,406	-	-	3,406	3,406
India	312	13,548	13,413	447	-	-	447	447
Indonesia	26,742	8,207	8,310	26,639	9,965	8,110	8,564	26,639

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	3,824	8,735	7,022	5,537	-	-	5,537	5,537
Iraq	33,589	3,357	17	36,929	31,820	1,692	3,417	36,929
Ireland	1,183	54,866	36,692	19,357	-	-	19,357	19,357
Israel	379	51,384	48,280	3,483	-	-	3,483	3,483
Italy	28,736	1,111,161	1,109,318	30,579	-	-	30,579	30,579
Jamaica	268	212	3	477	-	254	223	477
Japan	1,090,603	4,241,847	4,350,661	981,789	-	-	981,789	981,789
Jordan	486	296	139	643	75	261	307	643
Kazakhstan	51,436	1,624	670	52,390	48,171	2,504	1,715	52,390
Kenya	1,365	316	4	1,677	1,043	305	329	1,677
Kiribati	17	22	11	28	-	10	18	28
Kuwait	121	5,824	5,752	193	-	-	193	193
Kyrgyzstan	1	148	120	29	-	-	29	29
Lao People's Democratic Republic	429	22	-	451	407	21	23	451
Latvia	4	570	566	8	-	-	8	8
Lebanon	1,807	590	8	2,389	1,069	699	621	2,389
Lesotho	584	32	1	615	536	45	34	615
Liberia	2,177	63	1	2,239	2,084	88	67	2,239
Libyan Arab Jamahiriya	47,094	4,031	51,072	53	-	-	53	53
Liechtenstein	34	1,268	1,265	37	-	-	37	37
Lithuania	2,392	675	2,689	378	-	-	378	378
Luxembourg	8,011	15,617	15,736	7,892	-	-	7,892	7,892
Madagascar	1,243	62	651	654	522	67	65	654
Malawi	95	42	94	43	-	-	43	43
Malaysia	200	8,864	8,743	321	-	-	321	321
Maldives	22	22	-	44	-	21	23	44
Mali	1	42	21	22	-	-	22	22
Malta	15	612	608	19	-	-	19	19
Marshall Islands	2	42	1	43	-	-	43	43
Mauritania	1,028	22	-	1,050	1,006	21	23	1,050
Mauritius	11	421	4	428	-	-	428	428
Mexico	23,872	44,062	44,273	23,661	-	-	23,661	23,661
Micronesia (Federated States of)	44	42	64	22	-	-	22	22
Monaco	23	845	843	25	-	-	25	25
Mongolia	48	63	1	110	-	43	67	110
Morocco	1,142	1,815	21	2,936	-	1,043	1,893	2,936
Mozambique	1	22	-	23	-	-	23	23
Myanmar	95	188	93	190	-	-	190	190
Namibia	170	145	75	240	15	74	151	240

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Nauru	1	22	11	12	-	-	12	12
Nepal	48	82	48	82	-	-	82	82
Netherlands	8,625	356,634	354,154	11,105	-	-	11,105	11,105
New Zealand	1,164	48,854	48,467	1,551	-	-	1,551	1,551
Nicaragua	529	42	549	22	-	-	22	22
Niger	1,089	32	1	1,120	1,041	45	34	1,120
Nigeria	1,748	1,984	2,384	1,348	-	-	1,348	1,348
Norway	3,282	132,946	132,049	4,179	-	-	4,179	4,179
Oman	2,458	2,384	2,399	2,443	-	-	2,443	2,443
Pakistan	61	2,533	2,517	77	-	-	77	77
Palau	50	22	-	72	28	21	23	72
Panama	1,911	655	1,811	755	-	75	680	755
Papua New Guinea	285	136	365	56	-	-	56	56
Paraguay	334	633	7	960	-	300	660	960
Peru	22,323	4,600	52	26,871	17,855	4,228	4,788	26,871
Philippines	5,262	3,841	5,097	4,006	-	12	3,994	4,006
Poland	179	11,585	4,072	7,692	-	-	7,692	7,692
Portugal	141,891	94,540	1,126	235,305	44,257	92,420	98,628	235,305
Qatar	5,127	1,413	1,484	5,056	2,143	1,438	1,475	5,056
Republic of Korea	23,960	57,695	43,946	37,709	-	-	37,709	37,709
Republic of Moldova	1,012	253	1,265	-	-	-	-	-
Romania	1,331	2,427	3,683	75	-	-	75	75
Russian Federation	1,169	299,564	290,650	10,083	-	-	10,083	10,083
Rwanda	1,042	22	1,041	23	-	-	23	23
Saint Kitts and Nevis	48	22	69	1	-	-	1	1
Saint Lucia	748	32	758	22	-	-	22	22
Saint Vincent and the Grenadines	1,028	22	1,049	1	-	-	1	1
Samoa	348	22	-	370	326	21	23	370
San Marino	237	421	436	222	-	-	222	222
Sao Tome and Principe	1,028	22	-	1,050	1,006	21	23	1,050
Saudi Arabia	13,337	23,614	24,502	12,449	-	-	12,449	12,449
Senegal	1,320	114	2	1,432	1,182	130	120	1,432
Seychelles	1,004	42	1	1,045	956	45	44	1,045
Sierra Leone	1,028	22	1,016	34	-	11	23	34
Singapore	195	12,114	8,050	4,259	-	-	4,259	4,259
Slovakia	27	1,645	1,615	57	-	-	57	57
Slovenia	3,083	2,996	32	6,047	273	2,662	3,112	6,047
Solomon Islands	33	22	-	55	11	21	23	55
Somalia	1,028	22	-	1,050	1,006	21	23	1,050

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	1,930	47,270	49,200	-	-	-	-	-
Spain	13,692	540,755	271,061	283,386	-	-	283,386	283,386
Sri Lanka	12	590	251	351	-	-	351	351
Sudan	1,429	136	1,429	136	-	-	136	136
Suriname	486	62	438	110	-	44	66	110
Swaziland	48	84	89	43	-	-	43	43
Sweden	5,629	222,844	222,212	6,261	-	-	6,261	6,261
Syrian Arab Republic	4,302	3,059	33	7,328	1,355	2,792	3,181	7,328
Tajikistan	6,794	106	2	6,898	6,588	197	113	6,898
Thailand	185	9,391	3,562	6,014	-	-	6,014	6,014
The former Yugoslav Republic of Macedonia	1,445	212	87	1,570	1,176	175	219	1,570
Togo	1,038	22	1,048	12	-	-	12	12
Tonga	17	22	22	17	-	10	7	17
Trinidad and Tobago	753	674	250	1,177	-	472	705	1,177
Tunisia	5,426	1,246	15	6,657	4,137	1,221	1,299	6,657
Turkey	39,779	18,635	230	58,184	19,520	19,195	19,469	58,184
Turkmenistan	9,372	191	3	9,560	9,051	307	202	9,560
Tuvalu	-	11	(5)	16	-	-	16	16
Uganda	483	93	2	574	389	88	97	574
Ukraine	1,479,826	5,128	1,480,695	4,259	-	-	4,259	4,259
United Arab Emirates	4,238	8,062	3,873	8,427	-	28	8,399	8,427
United Kingdom of Great Britain and Northern Ireland	32,389	1,402,080	1,387,983	46,486	-	-	46,486	46,486
United Republic of Tanzania	153	72	1	224	82	67	75	224
United States of America	13,773,904	6,752,993	5,787,277	14,739,620	557,405	7,120,094	7,062,121	14,739,620
Uruguay	3,227	2,594	25	5,796	1,016	2,095	2,685	5,796
Uzbekistan	-	760	15	745	-	-	745	745
Vanuatu	1,028	22	806	244	200	21	23	244
Venezuela	3,802	7,809	7,134	4,477	-	-	4,477	4,477
Viet Nam	1,234	463	1,232	465	-	-	465	465
Yemen	1,553	178	1,652	79	-	-	79	79
Yugoslavia	-	422	-	422	-	-	422	422
Yugoslavia (Former)	27,533	503	(176)	28,212	26,343	1,366	503	28,212
Zambia	25	42	1	66	-	22	44	66
Zimbabwe	965	176	963	178	-	-	178	178
Total	17,951,780	21,692,144	21,331,914	18,312,010	1,415,050	7,360,268	9,536,693	18,312,010

Statement V

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	36 975	35 351
Interest income	1 377	1 689
Other/miscellaneous income	446	405
Total income	**38 798**	**37 445**
Expenditure (schedule 5.1)		
Total expenditure	**36 400**	**35 026**
Excess (shortfall) of income over expenditure	**2 398**	**2 419**
Prior period adjustments	-	(53)
Net excess (shortfall) of income over expenditure	**2 398**	**2 366**
Savings on or cancellation of prior period obligations	441	784
Credits returned to Member States c/	(4 325)	(5 760)
Reserves and fund balances, beginning of period	60 743	63 353
Reserves and fund balances, end of period	**59 257**	**60 743**

Statement V (concluded)

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
ssets		
ash and term deposits d/	1 551	18 635
ort-term investment	-	5 000
ash pool e/	24 811	-
sessed contributions receivable from Member States (schedule 5.2) b/	14 420	15 065
ecial account for unpaid assessed contributions pursuant General Assembly resolution 36/116 A	35 987	35 987
counts receivable from Member States	237	222
her accounts receivable	179	369
ferred charges	88	96
er-office transactions pending processing	6	2
Total assets	**77 279**	**75 376**
abilities		
ntributions or payments received in advance	6	53 h/
liquidated obligations - current period	13 407	8 024
liquidated obligations - prior periods	334	236
counts payable to Member States	3 236	4 613 h/
her accounts payable f/	639	451
er-fund balances payable	309	1 012
ferred credits	91	240
er-office transactions pending processing	-	4
Total liabilities	**18 022**	**14 633**
serves and fund balances		
thorized retained surplus g/	35 987	39 987
mulative surplus	23 270	20 756
Total reserves and fund balances	**59 257**	**60 743**
Total liabilities, reserves and fund balances	**77 279**	**75 376**

See notes 2 and 3.

ncludes unpaid assessed contribution irrespective of collectability.

Inder the terms of General Assembly resolution 55/264 of 14 June 2001, the total assessment to Member States
vas reduced by $324,900, representing the unencumbered balance for the period from 1 July 1999 to 30 June 2000,
nd further reduced by $4,000,000, representing the final installment of the return of the net surplus balance held in the authorized
etained surplus account. Also see note 6.

ncludes $208,458 equivalent of non-convertible Syrian pounds.

Represents share of the cash pool and comprises cash and term deposits of $4,369,123, short-term investments of $5,449,899 (market value $5,509,908),
ong-term investments of $14,663,784 (market value $15,086,903) and accrued interest receivable of $328,714.

cludes $288,037 representing claims pending settlement which have been transferred from prior period unliquidated obligations
o accounts payable.

See note 6.

Reclassified to conform to the current presentation.

accompanying notes are an integral part of the financial statements.

United Nations Disengagement Observer Force (UNDOF)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	18 077	10 405	7 663	18 068
Other requirements pertaining to military personnel				
Contingent-owned equipment	897	-	897	897
Death and disability compensation	370	367	3	370
Subtotal, military personnel	**19 344**	**10 772**	**8 563**	**19 335**
Civilian personnel				
International and local staff	5 335	4 975	113	5 088
Subtotal, civilian personnel	**5 335**	**4 975**	**113**	**5 088**
Operational requirements				
Premises/accommodation	2 323	978	1 342	2 320
Transport operations	4 147	1 466	2 609	4 075
Communications	507	353	150	503
Other equipment	781	552	229	781
Supplies and services	1 378	910	309	1 219
Air and surface freight				
Commercial freight and cartage	149	77	72	149
Subtotal, operational requirements	**9 285**	**4 336**	**4 711**	**9 047**
Other programmes				
Training programmes	71	50	20	70
Subtotal, other programmes	**71**	**50**	**20**	**70**
United Nations Logistics Base at Brindisi	244	244	-	244
Support account for peacekeeping operations	1 485	1 485	-	1 485
Staff assessment				
United Nations Logistics Base at Brindisi	30	30	-	30
Support account for peacekeeping operations	270	270	-	270
Mission staff	911	831	-	831
Subtotal, staff assessment	1 211	1 131	-	1 131
Total	**36 975** a/	**22 993**	**13 407**	**36 400**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/266 of 15 June 2000.

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	Ageing analysis of outstanding assessed contributions: 2 years	Ageing analysis of outstanding assessed contributions: 1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	44	198	33	209	-	2	207	209
Albania	88	215	203	100	-	-	100	100
Algeria	2,494	5,605	3,634	4,465	-	-	4,465	4,465
Andorra	584	1,437	1,355	666	-	-	666	666
Angola	424	216	463	177	-	-	177	177
Antigua and Barbuda	555	72	19	608	462	68	78	608
Argentina	86,384	81,154	56,822	110,716	-	23,198	87,518	110,716
Armenia	163	288	451	-	-	-	-	-
Australia	-	560,239	560,239	-	-	-	-	-
Austria	-	340,202	297,939	42,263	-	-	42,263	42,263
Azerbaijan	290	539	657	172	-	-	172	172
Bahamas	-	970	970	-	-	-	-	-
Bahrain	541	1,258	1,474	325	-	-	325	325
Bangladesh	-	360	194	166	-	-	166	166
Barbados	1,162	609	430	1,341	132	554	655	1,341
Belarus	549,294	2,729	551,186	837	-	-	837	837
Belgium	-	402,351	213,972	188,379	-	-	188,379	188,379
Belize	15	36	6	45	-	6	39	45
Benin	79	72	9	142	-	64	78	142
Bhutan	15	36	4	47	8	-	39	47
Bolivia	11,613	539	69	12,083	11,020	484	579	12,083
Bosnia and Herzegovina	1,319	324	35	1,608	912	344	352	1,608
Botswana	-	360	360	-	-	-	-	-
Brazil	420,688	132,991	18,724	534,955	291,699	101,778	141,478	534,955
Brunei Darussalam	1,194	1,902	2,257	839	-	-	839	839
Bulgaria	635	863	1,352	146	-	-	146	146
Burkina Faso	237	72	309	-	-	-	-	-
Burundi	15,024	36	15,060	-	-	-	-	-
Cambodia	301	72	303	70	13	13	44	70
Cameroon	-	790	790	-	-	-	-	-
Canada	-	952,892	952,892	-	-	-	-	-
Cape Verde	3,031	54	2,996	89	-	29	60	89
Central African Republic	27,317	36	4	27,349	27,274	36	39	27,349
Chad	39	36	75	-	-	-	-	-
Chile	3,981	11,998	6,520	9,459	-	-	9,459	9,459
China	-	570,443	262,109	308,334	-	-	308,334	308,334
Colombia	-	10,597	10,597	-	-	-	-	-
Comoros	11,623	36	4	11,655	11,580	36	39	11,655
Congo	26,359	143	26,502	-	-	-	-	-

Schedule 5.2

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	-	1,293	648	645	-	-	645	645
Côte d'Ivoire	2,279	644	78	2,845	1,525	624	696	2,845
Croatia	-	2,479	2,479	-	-	-	-	-
Cuba	684	1,940	1,657	968	-	1	967	968
Cyprus	991	2,587	2,536	1,042	-	-	1,042	1,042
Czech Republic	-	53,167	40,250	12,917	-	-	12,917	12,917
Democratic People's Republic of Korea	18,930	861	81	19,710	17,563	1,200	947	19,710
Democratic Republic of the Congo	2,553	396	29	2,920	2,000	484	436	2,920
Denmark	-	259,554	259,554	-	-	-	-	-
Djibouti	2,815	36	2,851	-	-	-	-	-
Dominica	22	36	6	52	-	13	39	52
Dominican Republic	1,286	1,366	1,928	724	-	-	724	724
Ecuador	2,351	1,615	3,161	805	-	-	805	805
Egypt	-	5,246	5,246	-	-	-	-	-
El Salvador	11,028	1,078	762	11,344	9,363	833	1,148	11,344
Equatorial Guinea	-	36	7	29	-	-	29	29
Eritrea	15	36	4	47	-	8	39	47
Estonia	-	2,227	2,227	-	-	-	-	-
Ethiopia	748	177	124	801	610	103	88	801
Fiji	-	288	199	89	-	-	89	89
Finland	-	191,836	191,836	-	-	-	-	-
France	-	2,917,685	2,917,685	-	-	-	-	-
Gabon	5,258	1,042	630	5,670	3,503	1,039	1,128	5,670
Gambia	-	36	36	-	-	-	-	-
Georgia	56,590	432	45	56,977	55,536	969	472	56,977
Germany	-	3,535,308	3,535,308	-	-	-	-	-
Ghana	-	432	432	-	-	-	-	-
Greece	-	160,401	160,401	-	-	-	-	-
Grenada	-	36	36	-	-	-	-	-
Guatemala	16,942	1,616	226	18,332	15,367	1,245	1,720	18,332
Guinea	2,587	109	2,607	89	-	-	89	89
Guinea-Bissau	2,662	36	4	2,694	2,619	36	39	2,694
Guyana	-	72	15	57	-	-	57	57
Haiti	2,341	72	9	2,404	2,258	68	78	2,404
Honduras	-	287	287	-	-	-	-	-
Hungary	-	8,658	8,658	-	-	-	-	-
Iceland	3,010	11,675	13,437	1,248	-	-	1,248	1,248
India	-	23,064	23,064	-	-	-	-	-
Indonesia	-	13,975	13,975	-	-	-	-	-

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	805,138	14,873	2,120	817,891	789,653	12,436	15,802	817,891
Iraq	226,319	5,712	1,035	230,996	222,361	2,738	5,897	230,996
Ireland	-	93,404	93,404	-	-	-	-	-
Israel	10,220	87,475	97,695	-	-	-	-	-
Italy	-	1,891,593	1,891,593	-	-	-	-	-
Jamaica	300	360	36	624	-	230	394	624
Japan	651,124	7,221,140	6,955,785	916,479	-	-	916,479	916,479
Jordan	307	503	275	535	-	-	535	535
Kazakhstan	-	2,768	1,828	940	-	-	940	940
Kenya	1,639	539	69	2,109	1,046	484	579	2,109
Kiribati	23	36	22	37	-	15	22	37
Kuwait	-	9,914	9,914	-	-	-	-	-
Kyrgyzstan	-	252	192	60	-	-	60	60
Lao People's Democratic Republic	431	36	4	463	388	36	39	463
Latvia	-	970	970	-	-	-	-	-
Lebanon	4,560	1,006	105	5,461	3,257	1,106	1,098	5,461
Lesotho	712	54	5	761	633	68	60	761
Liberia	23,436	108	7	23,537	23,277	140	120	23,537
Libyan Arab Jamahiriya	341,723	6,860	609	347,974	331,491	8,907	7,576	347,974
Liechtenstein	-	2,156	2,156	-	-	-	-	-
Lithuania	2,633	1,150	3,261	522	-	-	522	522
Luxembourg	5,422	26,584	29,553	2,453	-	-	2,453	2,453
Madagascar	892	109	1,001	-	-	-	-	-
Malawi	28	72	43	57	-	-	57	57
Malaysia	-	15,089	15,089	-	-	-	-	-
Maldives	22	36	4	54	-	15	39	54
Mali	-	72	39	33	-	-	33	33
Malta	-	1,040	1,040	-	-	-	-	-
Marshall Islands	-	72	15	57	-	-	57	57
Mauritania	18,077	36	18,113	-	-	-	-	-
Mauritius	-	717	144	573	-	-	573	573
Mexico	16,526	75,009	66,707	24,828	-	-	24,828	24,828
Micronesia (Federated States of)	41	72	80	33	-	-	33	33
Monaco	-	1,437	1,437	-	-	-	-	-
Mongolia	60	108	9	159	-	39	120	159
Morocco	-	3,090	608	2,482	-	-	2,482	2,482
Mozambique	-	36	8	28	-	-	28	28
Myanmar	63	324	179	208	-	-	208	208
Namibia	153	251	168	236	-	-	236	236

Schedule 5.2

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	-	36	25	11	-	-	11	11
Nepal	69	142	97	114	-	-	114	114
Netherlands	-	607,120	607,120	-	-	-	-	-
New Zealand	-	83,165	83,165	-	-	-	-	-
Nicaragua	881	72	920	33	-	-	33	33
Niger	5,766	54	5	5,815	5,687	68	60	5,815
Nigeria	2,083	3,376	3,556	1,903	-	-	1,903	1,903
Norway	-	226,322	226,322	-	-	-	-	-
Oman	2,928	4,058	4,631	2,355	-	-	2,355	2,355
Pakistan	-	4,312	4,312	-	-	-	-	-
Palau	81	36	8	109	34	36	39	109
Panama	5,257	1,115	5,781	591	-	-	591	591
Papua New Guinea	287	232	462	57	-	-	57	57
Paraguay	406	1,077	136	1,347	-	190	1,157	1,347
Peru	85,262	7,831	1,011	92,082	76,989	6,691	8,402	92,082
Philippines	5,315	6,539	6,903	4,951	-	-	4,951	4,951
Poland	-	19,722	9,513	10,209	-	-	10,209	10,209
Portugal	178,960	160,941	286,494	53,407	-	-	53,407	53,407
Qatar	4,619	2,407	2,812	4,214	-	1,617	2,597	4,214
Republic of Korea	29,370	98,218	79,439	48,149	-	-	48,149	48,149
Republic of Moldova	1,353	431	1,784	-	-	-	-	-
Romania	-	4,131	4,131	-	-	-	-	-
Russian Federation	-	509,955	509,955	-	-	-	-	-
Rwanda	2,452	36	2,460	28	-	-	28	28
Saint Kitts and Nevis	31	36	67	-	-	-	-	-
Saint Lucia	1,110	54	1,137	27	-	-	27	27
Saint Vincent and the Grenadines	2,993	36	3,029	-	-	-	-	-
Samoa	266	36	4	298	223	36	39	298
San Marino	1,210	718	790	1,138	-	362	776	1,138
Sao Tome and Principe	6,154	36	4	6,186	6,111	36	39	6,186
Saudi Arabia	4,363	40,199	28,781	15,781	-	-	15,781	15,781
Senegal	2,609	197	32	2,774	2,354	206	214	2,774
Seychelles	1,916	72	21	1,967	1,821	68	78	1,967
Sierra Leone	15	36	4	47	-	8	39	47
Singapore	-	20,620	19,024	1,596	-	-	1,596	1,596
Slovakia	-	2,801	2,801	-	-	-	-	-
Slovenia	4,280	5,102	1,981	7,401	-	1,947	5,454	7,401
Solomon Islands	40	36	4	72	-	33	39	72
Somalia	3,683	36	4	3,715	3,640	36	39	3,715

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
South Africa	-	80,471	80,471	-	-	-	-	-
Spain	-	920,560	496,891	423,669	-	-	423,669	423,669
Sri Lanka	-	1,006	494	512	-	-	512	512
Sudan	2,372	232	2,418	186	-	-	186	186
Suriname	290	108	223	175	-	56	119	175
Swaziland	60	144	137	67	-	-	67	67
Sweden	-	379,361	379,361	-	-	-	-	-
Syrian Arab Republic	76,010	5,209	685	80,534	70,526	4,430	5,578	80,534
Tajikistan	13,132	180	11	13,301	12,781	316	204	13,301
Thailand	-	15,987	7,390	8,597	-	-	8,597	8,597
The former Yugoslav Republic of Macedonia	2,079	360	195	2,244	1,582	278	384	2,244
Togo	2,470	36	2,489	17	-	-	17	17
Tonga	24	36	43	17	-	6	11	17
Trinidad and Tobago	824	1,150	137	1,837	-	595	1,242	1,837
Tunisia	5,702	2,120	264	7,558	3,337	1,939	2,282	7,558
Turkey	12,830	31,721	35,633	8,918	-	-	8,918	8,918
Turkmenistan	1,490	324	1,698	116	-	-	116	116
Tuvalu	-	18	(5)	23	-	-	23	23
Uganda	58	162	21	199	-	26	173	199
Ukraine	3,151,703	8,731	3,160,434	-	-	-	-	-
United Arab Emirates	5,192	13,723	9,080	9,835	-	-	9,835	9,835
United Kingdom of Great Britain and Northern Ireland	-	2,386,799	2,386,799	-	-	-	-	-
United Republic of Tanzania	168	124	17	275	39	103	133	275
United States of America	7,886,870	10,799,558	8,983,776	9,702,652	-	-	9,702,652	9,702,652
Uruguay	7,116	4,419	3,638	7,897	-	3,201	4,696	7,897
Uzbekistan	-	1,293	342	951	-	-	951	951
Vanuatu	2,815	36	2,201	650	575	36	39	650
Venezuela	4,613	13,292	13,025	4,880	-	-	4,880	4,880
Viet Nam	12,457	790	12,625	622	-	-	622	622
Yemen	16,112	306	16,294	124	-	-	124	124
Yugoslavia	-	718	(268)	986	-	-	986	986
Yugoslavia (Former)	96,815	778	176	97,417	90,991	5,648	778	97,417
Zambia	28	72	9	91	-	13	78	91
Zimbabwe	1,223	305	1,299	229	-	-	229	229
Total	15,064,649	36,231,139	36,875,587	14,420,201	2,102,241	187,430	12,130,530	14,420,201

Statement VI

United Nations Interim Force in Lebanon (UNIFIL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	207 154	148 905
Voluntary contributions c/	180	135
Interest income	5 778	6 388
Other/miscellaneous income	953	186
Total income	**214 065**	**155 614**
Expenditure (schedule 6.1)		
Total expenditure	**183 991**	**149 611**
Excess (shortfall) of income over expenditure	**30 074**	**6 003**
Prior period adjustments d/	503	-
Net excess (shortfall) of income over expenditure	**30 577**	**6 003**
Savings on or cancellation of prior period obligations	5 248	4 455
Credits returned to Member States	-	(8 329)
Reserves and fund balances, beginning of period	148 765	146 636
Reserves and fund balances, end of period	**184 590**	**148 765**

Statement VI (concluded)

United Nations Interim Force in Lebanon (UNIFIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	1 272	55 624
Short-term investments	-	29 913
Cash pool e/	99 129	-
Assessed contributions receivable from Member States (schedule 6.2) b/	165 591	111 626
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	19 565	19 565
Accounts receivable from Member States	1 468	1 175
Other accounts receivable	935	1 270
Inter-fund balances receivable	414	-
Deferred charges	310	243
Inter-office transactions pending processing	45	19
Total assets	**288 729**	**219 435**
Liabilities		
Contributions or payments received in advance	-	5 i/
Unliquidated obligations - current period	77 782	43 178
Unliquidated obligations - prior periods	10 191	8 106
Accounts payable to Member States	3 113	5 174 i/
Other accounts payable	1 669	2 497
Voluntary contributions held in suspense f/	11 178	11 178
Inter-fund balances payable	-	321
Deferred credits	183	189
Inter-office transactions pending processing	23	22
Total liabilities	**104 139**	**70 670**
Reserves and fund balances		
Authorized retained surplus g/	82 878	82 878
Cumulative surplus	101 712	65 887
Total reserves and fund balances	**184 590**	**148 765**
Total liabilities, reserves and fund balances	**288 729**	**219 435**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents a voluntary contribution in kind of $180,000 from Lebanon for which budgetary provisions were made for rental of premises.

d/ Represents accounting adjustments of ($8,796) and reversal of prior year's expenditures of ($494,300), which were inadvertently recorded twice.

e/ Represents share of the cash pool and comprises cash and term deposits of $17,455,822, short-term investments of $21,773,813 (market value $22,013,584), long-term investments of $58,585,765 (market value $60,276,238) and accrued interest receivable of $1,313,300.

f/ Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

g/ See note 7.

The accompanying notes are an integral part of the financial statements.

Schedule 6.1

United Nations Interim Force in Lebanon (UNIFIL)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	99 859	55 212	40 552	95 764
Other requirements pertaining to military personnel				
Contingent-owned equipment	15 530	-	15 530	15 530
Death and disability compensation	1 650	50	1 600	1 650
Subtotal, military personnel	**117 039**	**55 262**	**57 682**	**112 944**
Civilian personnel				
International and local staff	27 599	24 371	950	25 321
Subtotal, civilian personnel	**27 599**	**24 371**	**950**	**25 321**
Operational requirements				
Premises/accommodation	8 603	2 442	1 937	4 379
Transport operations	19 908	5 819	8 935	14 754
Air operations	2 183	696	831	1 527
Communications	4 711	812	2 789	3 601
Other equipment	5 784	1 211	2 718	3 929
Supplies and services	7 563	3 439	1 744	5 183
Air and surface freight	1 523			
Transport of contingent-owned equipment	-	64	121	185
Commercial freight and cartage	-	234	63	297
Subtotal, operational requirements	**50 275**	**14 717**	**19 138**	**33 855**
Other programmes				
Training programmes	123	62	12	74
Subtotal, other programmes	**123**	**62**	**12**	**74**
United Nations Logistics Base at Brindisi	969	969	-	969
Support account for peacekeeping operations	5 896	5 896	-	5 896
Staff assessment				
United Nations Logistics Base at Brindisi	120	120	-	120
Support account for peacekeeping operations	1 071	1 071	-	1 071
Mission staff	4 062	3 561	-	3 561
Subtotal, staff assessment	**5 253**	**4 752**	**-**	**4 752**
Voluntary contributions in kind (budgeted)	180	180	-	180
Total	**207 334** a/	**106 209**	**77 782**	**183 991**

a/ Based on the appropriation approved by the General Assembly in its resolution 55/180 B of 14 June 2001.

United Nations Interim Force in Lebanon (UNIFIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	151	1,048	1	1,198	-	150	1,048	1,198
Albania	315	1,211	741	785	-	-	785	785
Algeria	8,698	31,930	10,428	30,200	-	-	30,200	30,200
Andorra	2,094	8,081	4,939	5,236	-	-	5,236	5,236
Angola	1,423	1,318	1,505	1,236	-	-	1,236	1,236
Antigua and Barbuda	2,574	405	-	2,979	2,283	291	405	2,979
Argentina	518,191	454,904	399,755	573,340	-	118,436	454,904	573,340
Armenia	418	1,721	2,094	45	-	-	45	45
Australia	-	3,129,973	2,939,318	190,655	-	-	190,655	190,655
Austria	584,388	1,911,531	2,385,122	110,797	-	-	110,797	110,797
Azerbaijan	667	3,214	2,232	1,649	-	-	1,649	1,649
Bahamas	-	5,533	5,255	278	-	-	278	278
Bahrain	6,535	7,043	6,621	6,957	-	-	6,957	6,957
Bangladesh	525	2,021	1,236	1,310	-	-	1,310	1,310
Barbados	3,316	3,407	2,170	4,553	1,211	967	2,375	4,553
Belarus	5,381,593	16,347	1,015,550	4,382,390	4,345,908	20,135	16,347	4,382,390
Belgium	-	2,258,090	90,946	2,167,144	-	-	2,167,144	2,167,144
Belize	-	201	71	130	-	-	130	130
Benin	390	405	-	795	99	291	405	795
Bhutan	52	201	146	107	-	-	107	107
Bolivia	38,719	3,002	3	41,718	36,088	2,028	3,002	41,718
Bosnia and Herzegovina	6,258	1,844	2	8,100	4,807	1,449	1,844	8,100
Botswana	-	2,021	1,904	117	-	-	117	117
Brazil	2,137,450	727,840	3,548	2,861,742	1,707,829	426,073	727,840	2,861,742
Brunei Darussalam	7,637	10,366	5,828	12,175	-	1,809	10,366	12,175
Bulgaria	6,232	4,795	8,197	2,830	-	-	2,830	2,830
Burkina Faso	2,572	405	2,837	140	-	-	140	140
Burundi	27,522	201	27,712	11	-	-	11	11
Cambodia	274	406	142	538	-	132	406	538
Cameroon	14,659	4,549	2,200	17,008	8,693	3,766	4,549	17,008
Canada	-	5,378,615	5,079,509	299,106	-	-	299,106	299,106
Cape Verde	12,786	315	12,362	739	133	291	315	739
Central African Republic	41,165	201	-	41,366	41,021	144	201	41,366
Chad	193	201	326	68	-	-	68	68
Chile	-	65,841	2,023	63,818	-	-	63,818	63,818
China	17	3,106,932	857,295	2,249,654	-	-	2,249,654	2,249,654
Colombia	29,264	57,568	60,433	26,399	-	-	26,399	26,399
Comoros	27,522	201	-	27,723	27,378	144	201	27,723
Congo	52,774	860	53,497	137	-	-	137	137

Schedule 5.2

United Nations Interim Force in Lebanon (UNIFIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	50,159	7,167	4,210	53,116	41,313	4,636	7,167	53,116
Côte d'Ivoire	10,943	3,635	3	14,575	8,332	2,608	3,635	14,575
Croatia	158,067	13,701	11	171,757	148,495	9,561	13,701	171,757
Cuba	2,901	10,751	6,315	7,337	-	-	7,337	7,337
Cyprus	-	14,436	4,837	9,599	-	-	9,599	9,599
Czech Republic	98,606	288,195	266,049	120,752	-	-	120,752	120,752
Democratic People's Republic of Korea	83,230	5,005	85,364	2,871	-	-	2,871	2,871
Democratic Republic of the Congo	16,154	2,300	3	18,451	14,123	2,028	2,300	18,451
Denmark	-	1,451,379	1,363,644	87,735	-	-	87,735	87,735
Djibouti	24,289	201	24,422	68	-	-	68	68
Dominica	136	201	-	337	-	136	201	337
Dominican Republic	100,492	7,465	6	107,951	96,139	4,347	7,465	107,951
Ecuador	8,498	8,960	8	17,450	2,695	5,795	8,960	17,450
Egypt	6,775	29,071	33,955	1,891	-	-	1,891	1,891
El Salvador	44,675	5,903	1,725	48,853	39,473	3,477	5,903	48,853
Equatorial Guinea	-	201	8	193	-	-	193	193
Eritrea	52	201	-	253	-	52	201	253
Estonia	-	11,528	4,645	6,883	-	-	6,883	6,883
Ethiopia	2,800	1,039	2	3,837	1,927	871	1,039	3,837
Fiji	-	1,615	1,065	550	-	-	550	550
Finland	-	1,080,984	1,019,927	61,057	-	-	61,057	61,057
France	4,220,250	16,353,312	14,860,957	5,712,605	-	-	5,712,605	5,712,605
Gabon	31,817	5,883	1,833	35,867	25,637	4,347	5,883	35,867
Gambia	35,912	201	30,062	6,051	5,706	144	201	6,051
Georgia	259,794	2,477	3	262,268	256,026	3,765	2,477	262,268
Germany	8,569,498	19,881,995	18,738,786	9,712,707	-	-	9,712,707	9,712,707
Ghana	1,916	2,477	798	3,595	-	1,118	2,477	3,595
Greece	-	876,847	504,224	372,623	-	-	372,623	372,623
Grenada	5,235	201	5,368	68	-	-	68	68
Guatemala	71,094	8,854	7,007	72,941	58,872	5,215	8,854	72,941
Guinea	22,470	606	1	23,075	22,034	435	606	23,075
Guinea-Bissau	11,052	201	-	11,253	10,908	144	201	11,253
Guyana	105	405	-	510	-	105	405	510
Haiti	6,709	405	-	7,114	6,418	291	405	7,114
Honduras	1,361	1,564	2,925	-	-	-	-	-
Hungary	-	48,651	45,836	2,815	-	-	2,815	2,815
Iceland	-	65,515	61,674	3,841	-	-	3,841	3,841
India	-	128,524	81,390	47,134	-	-	47,134	47,134
Indonesia	318,111	78,233	234,800	161,544	112,389	-	49,155	161,544

United Nations Interim Force in Lebanon (UNIFIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	3,537,486	81,211	60	3,618,637	3,486,145	51,281	81,211	3,618,637
Iraq	705,131	29,625	12	734,744	693,965	11,154	29,625	734,744
Ireland	3,008	515,734	315,304	203,438	-	-	203,438	203,438
Israel	-	446,358	159,298	287,060	-	-	287,060	287,060
Italy	2,848,593	10,680,726	10,031,190	3,498,129	-	-	3,498,129	3,498,129
Jamaica	1,014	2,072	1,054	2,032	-	-	2,032	2,032
Japan	5,926,041	40,725,682	33,171,479	13,480,244	-	-	13,480,244	13,480,244
Jordan	723	2,774	2,488	1,009	-	-	1,009	1,009
Kazakhstan	318,680	16,052	124,040	210,692	178,126	16,514	16,052	210,692
Kenya	7,291	3,002	3	10,290	5,260	2,028	3,002	10,290
Kiribati	107	201		308	-	107	201	308
Kuwait	-	55,224	51,773	3,451	-	-	3,451	3,451
Kyrgyzstan	-	1,545	853	692	-	-	692	692
Lao People's Democratic Republic	2,553	201	-	2,754	2,409	144	201	2,754
Latvia	2,055	5,637	7,461	231	-	-	231	231
Lebanon	20,020	5,761	6	25,775	15,378	4,636	5,761	25,775
Lesotho	2,887	315	3,134	68	-	-	68	68
Liberia	56,480	633	1	57,112	55,899	580	633	57,112
Libyan Arab Jamahiriya	1,058,209	40,075	46	1,098,238	1,021,075	37,088	40,075	1,098,238
Liechtenstein	-	12,120	11,421	699	-	-	699	699
Lithuania	89,230	6,412	14,156	81,486	69,714	5,360	6,412	81,486
Luxembourg	19,631	147,900	92,931	74,600	-	-	74,600	74,600
Madagascar	19,509	606	16,479	3,636	2,595	435	606	3,636
Malawi	290	405	306	389	-	-	389	389
Malaysia	19,308	83,420	97,192	5,536	-	-	5,536	5,536
Maldives	136	201	-	337	-	136	201	337
Mali	-	405	142	263	-	-	263	263
Malta	-	5,834	5,484	350	-	-	350	350
Marshall Islands	-	405	16	389	-	-	389	389
Mauritania	44,756	201	44,889	68	-	-	68	68
Mauritius	-	3,986	2,534	1,452	-	-	1,452	1,452
Mexico	104,748	419,185	261,826	262,107	-	-	262,107	262,107
Micronesia (Federated States of)	274	405	416	263	-	-	263	263
Monaco	-	8,081	7,615	466	-	-	466	466
Mongolia	207	633	492	348	-	-	348	348
Morocco	14,692	17,265	4,971	26,986	-	9,721	17,265	26,986
Mozambique	-	201	69	132	-	-	132	132
Myanmar	1,087	1,792	485	2,394	-	602	1,792	2,394
Namibia	1,236	1,414	2	2,648	1,234	-	1,414	2,648

Schedule 6.2

United Nations Interim Force in Lebanon (UNIFIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Nauru	-	201	189	12	-	-	12	12
Nepal	209	812	2	1,019	-	207	812	1,019
Netherlands	-	3,398,418	2,197,605	1,200,813	-	-	1,200,813	1,200,813
New Zealand	-	464,854	436,655	28,199	-	-	28,199	28,199
Nicaragua	2,007	405	2,149	263	-	-	263	263
Niger	17,428	315	-	17,743	17,137	291	315	17,743
Nigeria	14,178	18,201	15,079	17,300	-	-	17,300	17,300
Norway	-	1,267,291	1,191,538	75,754	-	-	75,754	75,754
Oman	5,144	22,537	14,016	13,665	-	-	13,665	13,665
Pakistan	-	24,186	7,953	16,233	-	-	16,233	16,233
Palau	763	201	-	964	619	144	201	964
Panama	51,952	6,131	54,525	3,558	-	-	3,558	3,558
Papua New Guinea	2,535	1,326	2,997	864	-	-	864	864
Paraguay	1,464	6,010	5	7,469	-	1,459	6,010	7,469
Peru	385,670	43,510	37	429,143	357,527	28,106	43,510	429,143
Philippines	22,059	36,237	13,564	44,732	-	8,495	36,237	44,732
Poland	-	106,777	27,883	78,894	-	-	78,894	78,894
Portugal	816,730	900,456	803	1,716,383	201,654	614,273	900,456	1,716,383
Qatar	58,300	13,506	12,825	58,981	35,914	9,561	13,506	58,981
Republic of Korea	105,852	533,313	248,964	390,201	-	-	390,201	390,201
Republic of Moldova	200,867	2,634	4,738	198,763	193,283	2,846	2,634	198,763
Romania	4,673	23,150	19,717	8,106	-	-	8,106	8,106
Russian Federation	24	2,836,996	2,658,023	178,997	-	-	178,997	178,997
Rwanda	10,406	201	10,418	189	-	-	189	189
Saint Kitts and Nevis	272	201	462	11	-	-	11	11
Saint Lucia	3,208	291	3,216	283	-	-	283	283
Saint Vincent and the Grenadines	16,388	201	16,578	11	-	-	11	11
Samoa	1,971	201	-	2,172	1,827	144	201	2,172
San Marino	1,214	4,040	1,212	4,042	-	2	4,040	4,042
Sao Tome and Principe	26,055	201	-	26,256	25,911	144	201	26,256
Saudi Arabia	19,674	226,157	99,623	146,208	-	-	146,208	146,208
Senegal	11,793	1,125	2	12,916	10,920	871	1,125	12,916
Seychelles	8,566	405	-	8,971	8,275	291	405	8,971
Sierra Leone	21,937	201	21,877	261	-	60	201	261
Singapore	-	110,276	33,313	76,963	-	-	76,963	76,963
Slovakia	-	15,544	14,541	1,003	-	-	1,003	1,003
Slovenia	22,042	28,157	7,397	42,802	-	14,645	28,157	42,802
Solomon Islands	194	201	-	395	50	144	201	395
Somalia	16,568	201	-	16,769	16,424	144	201	16,769

Schedule 6.2

United Nations Interim Force in Lebanon (UNIFIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
South Africa	-	489,684	480,672	9,012	-	-	9,012	9,012
Spain	-	5,183,457	213,408	4,970,049	-	-	4,970,049	4,970,049
Sri Lanka	-	5,553	206	5,347	-	-	5,347	5,347
Sudan	22,809	1,326	22,453	1,682	-	356	1,326	1,682
Suriname	1,549	635	1,309	875	-	240	635	875
Swaziland	4,550	809	1	5,358	3,969	580	809	5,358
Sweden	-	2,139,041	2,018,924	120,117	-	-	120,117	120,117
Syrian Arab Republic	243,216	28,843	24	272,035	224,649	18,543	28,843	272,035
Tajikistan	59,425	1,088	1	60,512	58,120	1,304	1,088	60,512
Thailand	-	87,132	24,184	62,948	-	-	62,948	62,948
The former Yugoslav Republic of Macedonia	9,635	1,968	10,760	843	-	-	843	843
Togo	8,938	201	9,009	130	-	-	130	130
Tonga	107	201	132	176	-	60	116	176
Trinidad and Tobago	4,496	6,465	6	10,955	-	4,490	6,465	10,955
Tunisia	31,983	11,839	10	43,812	23,860	8,113	11,839	43,812
Turkey	120,376	178,279	190,084	108,571	-	-	108,571	108,571
Turkmenistan	79,060	1,896	2	80,954	77,030	2,028	1,896	80,954
Tuvalu	-	87	(47)	134	-	-	134	134
Uganda	209	898	2	1,105	-	207	898	1,105
Ukraine	20,007,240	52,675	71	20,059,844	19,935,907	71,262	52,675	20,059,844
United Arab Emirates	48,704	76,478	46,839	78,343	-	1,865	76,478	78,343
United Kingdom of Great Britain and Northern Ireland	-	13,294,557	12,464,223	830,334	-	-	830,334	830,334
United Republic of Tanzania	611	697	1	1,307	175	435	697	1,307
United States of America	50,554,486	60,786,666	32,036,352	79,304,800	-	18,518,134	60,786,666	79,304,800
Uruguay	32,235	24,136	13,563	42,808	4,763	13,909	24,136	42,808
Uzbekistan	-	7,637	930	6,707	-	-	6,707	6,707
Vanuatu	23,096	201	17,984	5,313	4,968	144	201	5,313
Venezuela	16,020	73,426	60	89,386	-	15,960	73,426	89,386
Viet Nam	69,237	4,235	849	72,623	66,360	2,028	4,235	72,623
Yemen	48,406	1,757	49,117	1,046	-	-	1,046	1,046
Yugoslavia	-	3,516	-	3,516	-	-	3,516	3,516
Yugoslavia (Former)	492,290	3,689	(1,608)	497,587	485,206	8,692	3,689	497,587
Zambia	7,011	405	-	7,416	6,889	122	405	7,416
Zimbabwe	5,770	1,732	5,844	1,658	-	-	1,658	1,658
Total	111,626,457	203,495,014	149,530,709	165,590,762	34,319,775	20,115,266	111,155,722	165,590,762

Statement VII

United Nations Iraq-Kuwait Observation Mission (UNIKOM) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	19 185	19 327
Voluntary contributions c/	33 525	34 664
Interest income	3 203	2 939
Other/miscellaneous income	182	309
Total income	**56 095**	**57 239**
Expenditure (schedule 7.1)		
Total expenditure	**50 074**	**51 005**
Excess (shortfall) of income over expenditure	**6 021**	**6 234**
Prior period adjustments d/	(1 916)	-
Net excess (shortfall) of income over expenditure	**4 105**	**6 234**
Savings on or cancellation of prior period obligations	563	4 712
Credits returned to Member States e/	(2 987)	(2 183)
Reserves and fund balances, beginning of period	47 204	38 441
Reserves and fund balances, end of period	**48 885**	**47 204**

Statement VII (concluded)

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits f/	(3 126)	42 322
Cash pool g/	57 292	-
Assessed contributions receivable from Member States (schedule 7.2) b/	13 514	11 622
Voluntary contributions receivable from Member States	-	5 511
Accounts receivable from Member States	2	7
Other accounts receivable	111	687
Deferred charges	124	76
Inter-office transactions pending processing	8	27
Total assets	**67 925**	**60 252**
Liabilities		
Contributions or payments received in advance	10	9 h/
Unliquidated obligations - current period	12 922	9 076
Unliquidated obligations - prior periods	3 664	2 039
Accounts payable to Member States	1 067	480 h/
Other accounts payable	77	54
Inter-fund balances payable	1 178	1 215
Deferred credits	57	116
Inter-office transactions pending processing	65	59
Total liabilities	**19 040**	**13 048**
Reserves and fund balances		
Cumulative surplus	48 885	47 204
Total reserves and fund balances	**48 885**	**47 204**
Total liabilities, reserves and fund balances	**67 925**	**60 252**

a/ See notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Voluntary contributions were received from Kuwait amounting to $33,525,000 for which budgetary provisions were made. In addition, voluntary contributions in kind were received from Kuwait amounting to $2,990,102 and Iraq amounting to $90,150 for which no budgetary provisions were made.

d/ Includes prior period adjustments of $1,903,030 representing troop payments where the obligation was inadvertently liquidated and recognized as savings in fiscal year 2000 and other miscellaneous adjustments of $13,288.

e/ Under the terms of General Assembly resolution 55/261 of 14 June 2001, $1,769,667, representing two thirds of the net unencumbered balance for the period from 1 July 1999 to 30 June 2000, was returned to Kuwait, and total assessments to Member States were reduced by $1,216,833, representing one third of the gross unencumbered balance for the period from 1 July 2000 to 30 July 2001.

f/ Comprises operational cash in the field and temporary overdraft at headquarters, which is covered by the overall balance in the cash pool.

g/ Represents share of the cash pool and comprises cash and term deposits of $10,088,671, short-term investments of $12,584,274 (market value $12,722,839), long-term investments of $33,859,909 (market value $34,836,925) and accrued interest receivable of $759,028.

h/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 7.1

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	7 021	6 710	226	6 936
Military contingents	15 585	8 881	6 552	15 433
Other requirements pertaining to military personnel				
Contingent-owned equipment	1 566	-	1 566	1 566
Self-sustainment	33		33	33
Death and disability compensation	442	-	442	442
Subtotal, military personnel	**24 647**	**15 591**	**8 819**	**24 410**
Civilian personnel				
International and local staff	12 999	11 596	37	11 633
Subtotal, civilian personnel	**12 999**	**11 596**	**37**	**11 633**
Operational requirements				
Premises/accommodation	1 365	856	464	1 320
Infrastructure repairs	38	20	17	37
Transport operations	3 153	1 710	1 006	2 716
Air operations	2 920	944	1 976	2 920
Naval operations	66	31	2	33
Communications	787	453	200	653
Other equipment	690	491	158	649
Supplies and services	1 036	752	220	972
Air and surface freight				
Commercial freight and cartage	50	2	20	22
Subtotal, operational requirements	**10 105**	**5 259**	**4 063**	**9 322**
Other programmes				
Training programmes	42	38	3	41
Subtotal, other programmes	**42**	**38**	**3**	**41**
United Nations Logistics Base at Brindisi	348	348	-	348
Support account for peacekeeping operations	2 116	2 116	-	2 116
Staff assessment				
United Nations Logistics Base at Brindisi	43	43	-	43
Support account for peacekeeping operations	385	385	-	385
Mission staff	2 025	1 776	-	1 776
Subtotal, staff assessment	**2 453**	**2 204**	-	**2 204**
Total	**52 710** a/	**37 152**	**12 922**	**50 074**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/18 B of 15 June 2000.

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	1,181	93	2	1,272	1,125	54	93	1,272
Albania	65	101	121	45	-	-	45	45
Algeria	1,900	2,615	2,187	2,328	-	-	2,328	2,328
Andorra	90	670	460	300	-	-	300	300
Angola	270	102	364	8	-	-	8	8
Antigua and Barbuda	245	34	2	277	207	36	34	277
Argentina	22,597	37,867	19,329	41,135	-	3,268	37,867	41,135
Armenia	11	134	145	-	-	-	-	-
Australia	-	261,407	261,407	-	-	-	-	-
Austria	21,169	158,738	108,453	71,454	-	-	71,454	71,454
Azerbaijan	265	253	470	48	-	-	48	48
Bahamas	69	453	482	40	-	-	40	40
Bahrain	256	586	789	53	-	-	53	53
Bangladesh	22	170	77	115	-	-	115	115
Barbados	744	286	114	916	353	277	286	916
Belarus	755,524	1,274	101	756,697	753,014	2,409	1,274	756,697
Belgium	24,810	187,738	154,381	58,167	-	-	58,167	58,167
Belize	-	16	10	6	-	-	6	6
Benin	50	34	2	82	12	36	34	82
Bhutan	3	16	1	18	-	2	16	18
Bolivia	31	251	52	230	-	-	230	230
Bosnia and Herzegovina	1,110	152	9	1,253	929	172	152	1,253
Botswana	-	170	151	19	-	-	19	19
Brazil	238,973	62,053	2,603	298,423	185,397	50,973	62,053	298,423
Brunei Darussalam	159	887	1,046	-	-	-	-	-
Bulgaria	457	403	599	261	-	-	261	261
Burkina Faso	4	34	35	3	-	-	3	3
Burundi	2,241	16	2,257	-	-	-	-	-
Cambodia	21	34	1	54	-	20	34	54
Cameroon	1,945	369	110	2,204	1,383	452	369	2,204
Canada	-	444,619	444,619	-	-	-	-	-
Cape Verde	2,269	25	2,265	29	3	1	25	29
Central African Republic	2,257	16	1	2,272	2,240	16	16	2,272
Chad	21	16	37	-	-	-	-	-
Chile	4,273	5,598	5,728	4,143	-	-	4,143	4,143
China	2	266,177	111,677	154,502	-	-	154,502	154,502
Colombia	-	4,944	2,019	2,925	-	-	2,925	2,925
Comoros	2,241	16	1	2,256	2,224	16	16	2,256
Congo	1,211	67	1,278	-	-	-	-	-

Schedule 7.2

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	-	603	295	308	-	-	308	308
Côte d'Ivoire	863	302	16	1,149	535	312	302	1,149
Croatia	-	1,156	991	165	-	-	165	165
Cuba	98	906	354	650	-	-	650	650
Cyprus	-	1,206	842	364	-	-	364	364
Czech Republic	-	24,809	24,809	-	-	-	-	-
Democratic People's Republic of Korea	14,359	403	11,565	3,197	2,205	589	403	3,197
Democratic Republic of the Congo	1,449	185	12	1,622	1,195	242	185	1,622
Denmark	-	121,106	121,106	-	-	-	-	-
Djibouti	2,241	16	2,255	2	-	-	2	2
Dominica	13	16	1	28	-	12	16	28
Dominican Republic	722	637	883	476	-	-	476	476
Ecuador	1,396	754	1,766	384	-	-	384	384
Egypt	1,417	2,447	3,864	-	-	-	-	-
El Salvador	445	503	948	-	-	-	-	-
Equatorial Guinea	3	16	1	18	-	2	16	18
Eritrea	11	16	1	26	-	10	16	26
Estonia	45	1,041	827	259	-	-	259	259
Ethiopia	394	85	65	414	277	52	85	414
Fiji	-	135	58	77	-	-	77	77
Finland	-	89,509	89,509	-	-	-	-	-
France	177,893	1,361,439	1,377,146	162,186	-	-	162,186	162,186
Gabon	4,453	487	183	4,757	3,750	520	487	4,757
Gambia	2,241	16	506	1,751	1,719	16	16	1,751
Georgia	44,105	201	12	44,294	43,643	450	201	44,294
Germany	-	1,649,573	1,649,573	-	-	-	-	-
Ghana	-	201	130	71	-	-	71	71
Greece	8,177	74,843	70,984	12,036	-	-	12,036	12,036
Grenada	562	16	576	2	-	-	2	2
Guatemala	7,965	754	32	8,687	7,309	624	754	8,687
Guinea	2,330	51	2,325	56	-	5	51	56
Guinea-Bissau	2,241	16	1	2,256	2,224	16	16	2,256
Guyana	3	33	1	35	-	2	33	35
Haiti	582	34	2	614	544	36	34	614
Honduras	-	135	135	-	-	-	-	-
Hungary	-	4,040	4,040	-	-	-	-	-
Iceland	1,325	5,448	6,134	639	-	-	639	639
India	-	10,761	9,374	1,387	-	-	1,387	1,387
Indonesia	855	6,521	6,585	791	-	-	791	791

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	610	6,940	3,594	3,956	-	-	3,956	3,956
Iraq	61,341	2,665	57	63,949	59,950	1,334	2,665	63,949
Ireland	10	43,582	43,592	-	-	-	-	-
Israel	1,589	40,817	31,376	11,030	-	-	11,030	11,030
Italy	67,483	882,616	890,749	59,350	-	-	59,350	59,350
Jamaica	217	168	11	374	9	197	168	374
Japan	769,172	3,369,381	3,498,005	640,548	-	-	640,548	640,548
Jordan	7	234	118	123	-	-	123	123
Kazakhstan	155	1,291	409	1,037	-	-	1,037	1,037
Kenya	-	251	251	-	-	-	-	-
Kiribati	13	16	18	11	-	5	6	11
Kuwait	-	4,625	4,625	-	-	-	-	-
Kyrgyzstan	-	116	64	52	-	-	52	52
Lao People's Democratic Republic	193	16	202	7	-	-	7	7
Latvia	55	453	482	26	-	-	26	26
Lebanon	2,359	468	28	2,799	1,777	554	468	2,799
Lesotho	333	25	2	356	295	36	25	356
Liberia	4,566	49	4	4,611	4,492	70	49	4,611
Libyan Arab Jamahiriya	90,702	3,201	220	93,683	86,045	4,437	3,201	93,683
Liechtenstein	-	1,005	1,005	-	-	-	-	-
Lithuania	1,635	537	1,796	376	-	-	376	376
Luxembourg	4,763	12,405	15,965	1,203	-	-	1,203	1,203
Madagascar	3,932	51	2,018	1,965	1,860	54	51	1,965
Malawi	55	34	53	36	-	2	34	36
Malaysia	3,601	7,041	7,097	3,545	-	-	3,545	3,545
Maldives	15	16	6	25	-	9	16	25
Mali	-	34	11	23	-	-	23	23
Malta	63	487	550	-	-	-	-	-
Marshall Islands	3	33	1	35	-	2	33	35
Mauritania	2,241	16	2,255	2	-	-	2	2
Mauritius	40	335	207	168	-	-	168	168
Mexico	19,891	35,000	39,565	15,326	1	-	15,325	15,326
Micronesia (Federated States of)	13	33	31	15	-	-	15	15
Monaco	93	670	763	-	-	-	-	-
Mongolia	8	49	4	53	-	4	49	53
Morocco	339	1,443	676	1,106	-	-	1,106	1,106
Mozambique	-	16	2	14	-	-	14	14
Myanmar	75	152	98	129	-	-	129	129
Namibia	94	118	57	155	-	37	118	155

Schedule 7.2

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Nauru	-	16	9	7	-	-	7	7
Nepal	8	67	3	72	-	5	67	72
Netherlands	-	283,283	184,911	98,372	-	-	98,372	98,372
New Zealand	-	38,805	38,805	-	-	-	-	-
Nicaragua	241	33	259	15	-	-	15	15
Niger	2,285	25	2	2,308	2,247	36	25	2,308
Nigeria	1,214	1,577	1,557	1,234	-	-	1,234	1,234
Norway	-	105,602	105,602	-	-	-	-	-
Oman	1,177	1,895	1,533	1,539	-	-	1,539	1,539
Pakistan	-	2,011	1,774	237	-	-	237	237
Palau	48	16	1	63	31	16	16	63
Panama	-	519	519	-	-	-	-	-
Papua New Guinea	127	110	237	-	-	-	-	-
Paraguay	63	503	25	541	-	38	503	541
Peru	26,761	3,654	175	30,240	23,223	3,363	3,654	30,240
Philippines	2,995	3,051	3,581	2,465	-	-	2,465	2,465
Poland	-	9,202	3,632	5,570	-	-	5,570	5,570
Portugal	80,162	75,094	93,101	62,155	-	-	62,155	62,155
Qatar	3,138	1,123	3,870	391	-	-	391	391
Republic of Korea	4,557	45,829	23,200	27,186	-	-	27,186	27,186
Republic of Moldova	36,951	202	3,114	34,039	33,352	485	202	34,039
Romania	216	1,928	1,914	230	-	-	230	230
Russian Federation	2	237,954	206,626	31,330	-	-	31,330	31,330
Rwanda	2,254	16	2,256	14	-	-	14	14
Saint Kitts and Nevis	17	16	33	-	-	-	-	-
Saint Lucia	401	25	409	17	-	-	17	17
Saint Vincent and the Grenadines	401	16	417	-	-	-	-	-
Samoa	278	16	1	293	261	16	16	293
San Marino	448	336	645	139	-	-	139	139
Sao Tome and Principe	845	16	1	860	828	16	16	860
Saudi Arabia	9,153	18,756	25,792	2,117	-	-	2,117	2,117
Senegal	2,447	95	5	2,537	2,338	104	95	2,537
Seychelles	1,685	34	2	1,717	1,647	36	34	1,717
Sierra Leone	2,241	16	2,250	7	-	-	7	7
Singapore	-	9,621	7,731	1,890	-	-	1,890	1,890
Slovakia	-	1,308	1,308	-	-	-	-	-
Slovenia	945	2,380	461	2,864	-	484	2,380	2,864
Solomon Islands	13	16	1	28	-	12	16	28
Somalia	2,241	16	1	2,256	2,224	16	16	2,256

Schedule 7.2

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	-	37,548	37,548	-	-	-	-	-
Spain	58,230	429,533	298,307	189,456	-	-	189,456	189,456
Sri Lanka	52	470	452	70	-	-	70	70
Sudan	2,525	110	2,516	119	-	9	110	119
Suriname	263	51	254	60	-	9	51	60
Swaziland	8	67	29	46	-	-	46	46
Sweden	-	177,008	177,008	-	-	-	-	-
Syrian Arab Republic	2,383	2,430	114	4,699	49	2,220	2,430	4,699
Tajikistan	11,464	83	7	11,540	11,301	156	83	11,540
Thailand	774	7,459	2,800	5,433	-	-	5,433	5,433
The former Yugoslav Republic of Macedonia	1,434	167	43	1,558	1,251	140	167	1,558
Togo	2,257	16	2,262	11	-	-	11	11
Tonga	13	16	29	-	-	-	-	-
Trinidad and Tobago	501	535	28	1,008	-	473	535	1,008
Tunisia	3,215	989	49	4,155	2,196	970	989	4,155
Turkey	8,758	14,800	16,166	7,393	-	-	7,393	7,393
Turkmenistan	14,568	150	11	14,707	14,314	243	150	14,707
Tuvalu	-	8	(4)	12	-	-	12	12
Uganda	230	77	3	304	155	72	77	304
Ukraine	3,083,049	4,073	336	3,086,786	3,074,186	8,527	4,073	3,086,786
United Arab Emirates	801	6,403	2,704	4,500	-	-	4,500	4,500
United Kingdom of Great Britain and Northern Ireland	-	1,113,719	1,113,719	-	-	-	-	-
United Republic of Tanzania	106	58	3	161	49	54	58	161
United States of America	5,713,906	5,603,596	4,143,480	7,174,022	-	1,570,426	5,603,596	7,174,022
Uruguay	1,775	2,062	85	3,752	28	1,662	2,062	3,752
Uzbekistan	70	603	44	629	-	26	603	629
Vanuatu	2,241	16	1,744	513	481	16	16	513
Venezuela	660	6,203	2,231	4,632	-	-	4,632	4,632
Viet Nam	5,071	369	52	5,388	4,777	242	369	5,388
Yemen	2,617	144	2,672	89	-	-	89	89
Yugoslavia	-	336	(140)	476	-	-	476	476
Yugoslavia (Former)	122,716	437	46	123,107	119,725	2,945	437	123,107
Zambia	22	34	2	54	-	20	34	54
Zimbabwe	630	144	619	155	-	11	144	155
Total	11,621,992	17,470,139	15,578,240	13,513,891	4,459,379	1,660,209	7,394,303	13,513,891

Statement VIII

United Nations Mission for the Referendum in Western Sahara (MINURSO) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	49 317	52 125
Voluntary contributions c/	3 671	6 498
Interest income	283	427
Other/miscellaneous income	89	24
Total income	**53 360**	**59 074**
Expenditure (schedule 8.1)		
Total expenditure	**49 660**	**55 710**
Net excess (shortfall) of income over expenditure	**3 700**	**3 364**
Savings on or cancellation of prior period obligations	2 110	1 385
Credits returned to Member States d/	(2 913)	(1 423)
Reserves and fund balances, beginning of period	29 294	25 968
Reserves and fund balances, end of period	**32 191**	**29 294**

Statement VIII (concluded)

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits e/	2 443	4 850
Cash pool f/	3 918	-
Assessed contributions receivable from Member States (schedule 8.2) b/	90 028	76 694
Accounts receivable from Member States	132	172
Other accounts receivable	552	316
Deferred charges	98	233
Inter-office transactions pending processing	59	7
Total assets	**97 230**	**82 272**
Liabilities		
Contributions or payments received in advance	1	68 i/
Unliquidated obligations - current period	4 275	3 702
Unliquidated obligations - prior periods	2 635	2 931
Accounts payable to Member States g/	1 608	4 527 i/
Other accounts payable h/	3 453	661
Inter-fund balances payable	2 882	2 409
Due to United Nations Mission in Haiti	41 300	29 800
Due to United Nations Assistance Mission for Rwanda	8 800	8 800
Deferred credits	72	63
Inter-office transactions pending processing	13	17
Total liabilities	**65 039**	**52 978**
Reserves and fund balances		
Cumulative surplus	32 191	29 294
Total reserves and fund balances	**32 191**	**29 294**
Total liabilities, reserves and fund balances	**97 230**	**82 272**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents voluntary contributions in kind from Morocco, Algeria and the Frente Polisario amounting to $2,845,589, $625,156 and $200,000 respectively, for which budgetary provisions have been made for meals, accommodations, transportation, air operations and other miscellaneous services.

d/ Under the terms of General Assembly resolution 55/262 of 14 June 2001, the total assessment on Member States was reduced by $2,913,400, representing the unencumbered balance for the period from 1 July 1999 to 30 June 2000.

e/ Includes $428,308 equivalent of non-convertible Moroccan dirhams.

f/ Represents share of the cash pool and comprises cash and term deposits of $689,958, short-term investments of $860,630 (market value $870,107), long-term investments of $2,315,657 (market value $2,382,475) and accrued interest receivable of $51,910.

g/ Includes $17,000 representing claims from Member States pending settlement that have been transferred from prior period unliquidated obligations to to accounts payable.

h/ Includes $70,765 representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

i/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 8.1

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	5 268	4 868	291	5 159
Military contingents	1 835	1 265	425	1 690
Other requirements pertaining to military personnel				
Contingent-owned equipment	171	-	171	171
Self-sustainment	52	-	-	-
Death and disability compensation	124	-	124	124
Subtotal, military personnel	**7 450**	**6 133**	**1 011**	**. 7 144**
Civilian personnel				
Civilian police	1 250	920	41	961
International and local staff	22 802	20 760	672	21 432
Government-provided personnel	222	130	-	130
Subtotal, civilian personnel	**24 274**	**21 810**	**713**	**22 523**
Operational requirements				
Premises/accommodation	465	309	119	428
Infrastructure repairs	30	8	-	8
Transport operations	1 285	877	208	1 085
Air operations	6 070	4 882	1 097	5 979
Communications	852	409	374	783
Other equipment	1 272	522	441	963
Supplies and services	1 020	657	306	963
Air and surface freight				
Commercial freight and cartage	37	25	6	31
Subtotal, operational requirements	**11 031**	**7 689**	**2 551**	**10 240**
Other programmes				
Training programmes	18	4	-	4
Subtotal, other programmes	**18**	**4**	**-**	**4**
United Nations Logistics Base at Brindisi	325	325	-	325
Support account for peacekeeping operations	1 980	1 980	-	1 980
Staff assessment				
United Nations Logistics Base at Brindisi	40	40	-	40
Support account for peacekeeping operations	360	360	-	360
Mission staff	3 839	3 373	-	3 373
Subtotal, staff assessment	4 239	3 773	-	3 773
Voluntary contributions in kind (budgeted)	3 671	3 671	-	3 671
Total	**52 988** a/	**45 385**	**4 275**	**49 660**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/268 of 15 June 2000.

Schedule 8.2

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	2,955	251	7	3,199	2,805	131	263	3,199
Albania	153	271	257	167	-	-	167	167
Algeria	4,415	7,032	4,250	7,197	-	-	7,197	7,197
Andorra	1,025	1,806	2,021	810	-	-	810	810
Angola	706	272	696	282	-	-	282	282
Antigua and Barbuda	804	92	5	891	702	89	100	891
Argentina	137,562	101,833	53,570	185,825	-	75,136	110,689	185,825
Armenia	310	361	669	2	-	-	2	2
Australia	50,620	703,011	753,631	-	-	-	-	-
Austria	241,376	426,902	481,154	187,124	-	-	187,124	187,124
Azerbaijan	573	676	1,120	129	-	-	129	129
Bahamas	467	1,217	1,573	111	-	-	111	111
Bahrain	3,200	1,580	4,332	448	-	-	448	448
Bangladesh	156	456	331	281	-	-	281	281
Barbados	1,275	766	476	1,565	29	706	830	1,565
Belarus	801,607	3,424	263	804,768	794,655	6,231	3,882	804,768
Belgium	172,113	504,889	330,661	346,341	-	-	346,341	346,341
Belize	26	43	50	19	-	-	19	19
Benin	119	92	5	206	17	89	100	206
Bhutan	26	43	9	60	-	13	47	60
Bolivia	359	678	203	834	-	100	734	834
Bosnia and Herzegovina	912	405	23	1,294	408	441	445	1,294
Botswana	34	456	438	52	-	-	52	52
Brazil	718,002	166,882	6,804	878,080	569,521	129,867	178,692	878,080
Brunei Darussalam	623	2,386	3,009	-	-	-	-	-
Bulgaria	1,062	1,084	981	1,165	4	-	1,161	1,165
Burkina Faso	403	92	469	26	-	-	26	26
Burundi	2,674	43	2,717	-	-	-	-	-
Cambodia	36	91	47	80	-	-	80	80
Cameroon	5,413	991	426	5,978	3,734	1,149	1,095	5,978
Canada	92,833	1,195,732	1,288,565	-	-	-	-	-
Cape Verde	2,735	67	2,687	115	-	40	75	115
Central African Republic	2,727	43	2	2,768	2,677	44	47	2,768
Chad	47	43	85	5	-	-	5	5
Chile	6,867	15,056	629	21,294	-	5,146	16,148	21,294
China	41,498	715,796	340,999	416,295	-	-	416,295	416,295
Colombia	743	13,299	6,161	7,881	-	-	7,881	7,881
Comoros	2,674	43	2	2,715	2,624	44	47	2,715
Congo	3,009	181	3,173	17	-	-	17	17

Schedule 8.2

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	109	1,624	904	829	-	-	829	829
Cote d'Ivoire	2,861	811	41	3,631	1,954	794	883	3,631
Croatia	185	3,110	2,262	1,033	-	-	1,033	1,033
Cuba	737	2,435	1,569	1,603	-	-	1,603	1,603
Cyprus	233	3,246	3,065	414	-	-	414	414
Czech Republic	3,421	66,718	70,139	-	-	-	-	-
Democratic People's Republic of Korea	455	1,082	1,201	336	-	-	336	336
Democratic Republic of the Congo	4,034	495	33	4,496	3,327	618	551	4,496
Denmark	23,620	325,698	349,318	-	-	-	-	-
Djibouti	2,674	43	2,705	12	-	-	12	12
Dominica	19	43	2	60	-	13	47	60
Dominican Republic	767	1,712	1,287	1,192	-	-	1,192	1,192
Ecuador	3,433	2,029	4,427	1,035	-	-	1,035	1,035
Egypt	2,024	6,584	8,608	-	-	-	-	-
El Salvador	1,382	1,354	1,335	1,401	-	-	1,401	1,401
Equatorial Guinea	16	43	2	57	-	10	47	57
Eritrea	26	43	2	67	-	20	47	67
Estonia	618	2,794	1,966	1,446	-	-	1,446	1,446
Ethiopia	165	227	160	232	-	-	232	232
Fiji	26	361	285	102	-	-	102	102
Finland	18,539	240,723	259,262	-	-	-	-	-
France	1,235,712	3,661,106	3,830,581	1,066,237	-	-	1,066,237	1,066,237
Gabon	6,159	1,307	279	7,187	4,436	1,324	1,427	7,187
Gambia	2,674	43	2,016	701	610	44	47	701
Georgia	40,255	540	33	40,762	38,972	1,194	596	40,762
Germany	337,026	4,436,259	4,773,285	-	-	-	-	-
Ghana	48	540	108	480	-	-	480	480
Greece	54,991	201,280	223,668	32,603	-	-	32,603	32,603
Grenada	1,274	43	1,312	5	-	-	5	5
Guatemala	11,256	2,030	2,151	11,135	7,371	1,590	2,174	11,135
Guinea	2,902	137	2,864	175	-	26	149	175
Guinea-Bissau	2,674	43	2	2,715	2,624	44	47	2,715
Guyana	32	90	5	117	-	19	98	117
Haiti	1,556	92	5	1,643	1,454	89	100	1,643
Honduras	19	361	380	-	-	-	-	-
Hungary	818	10,863	11,681	-	-	-	-	-
Iceland	2,600	14,650	11,791	5,459	-	-	5,459	5,459
India	9,237	28,940	27,569	10,608	-	-	10,608	10,608
Indonesia	42,000	17,535	57,384	2,151	-	-	2,151	2,151

Schedule 8.2

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Iran (Islamic Republic of)	8,274	18,660	16,276	10,658	-	-	10,658	10,658
Iraq	80,251	7,167	147	87,271	76,399	3,448	7,424	87,271
Ireland	7,653	117,207	113,208	11,652	-	-	11,652	11,652
Israel	2,405	109,765	65,089	47,081	-	-	47,081	47,081
Italy	847,636	2,373,656	2,614,284	607,008	-	-	607,008	607,008
Jamaica	484	451	28	907	1	407	499	907
Japan	3,216,411	9,061,412	9,804,162	2,473,661	-	-	2,473,661	2,473,661
Jordan	132	634	431	335	-	-	335	335
Kazakhstan	48,524	3,471	658	51,337	42,379	5,102	3,856	51,337
Kenya	2,019	678	33	2,664	1,312	618	734	2,664
Kiribati	33	43	50	26	-	-	26	26
Kuwait	854	12,442	13,296	-	-	-	-	-
Kyrgyzstan	35	316	243	108	-	-	108	108
Lao People's Democratic Republic	606	43	630	19	-	-	19	19
Latvia	509	1,217	1,654	72	-	-	72	72
Lebanon	5,995	1,261	74	7,182	4,378	1,414	1,390	7,182
Lesotho	924	67	5	986	822	89	75	986
Liberia	5,581	135	10	5,706	5,378	177	151	5,706
Libyan Arab Jamahiriya	125,435	8,609	132,606	1,438	-	-	1,438	1,438
Liechtenstein	206	2,704	2,910	-	-	-	-	-
Lithuania	3,994	1,442	4,514	922	-	-	922	922
Luxembourg	10,606	33,361	33,922	10,045	-	-	10,045	10,045
Madagascar	4,302	137	2,272	2,167	1,887	131	149	2,167
Malawi	51	92	25	118	-	18	100	118
Malaysia	5,718	18,932	21,935	2,715	-	-	2,715	2,715
Maldives	19	43	2	60	-	13	47	60
Mali	5	92	40	57	-	-	57	57
Malta	95	1,308	1,403	-	-	-	-	-
Marshall Islands	32	90	5	117	1	18	98	117
Mauritania	1,289	43	1,327	5	-	-	5	5
Mauritius	279	901	891	289	-	-	289	289
Mexico	38,319	94,128	87,777	44,670	-	-	44,670	44,670
Micronesia (Federated States of)	36	90	86	40	-	-	40	40
Monaco	627	1,806	2,433	-	-	-	-	-
Mongolia	103	135	10	228	-	77	151	228
Morocco	1,279	3,876	1,188	3,967	-	-	3,967	3,967
Mozambique	3	43	2	44	-	-	44	44
Myanmar	229	410	421	218	-	-	218	218
Namibia	317	319	102	534	-	187	347	534

United Nations Mission for the Referrendum in Western Sahara (MINURSO)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	4	43	42	5	-	-	5	5
Nepal	151	183	49	285	-	86	199	285
Netherlands	55,705	761,841	469,994	347,552	-	-	347,552	347,552
New Zealand	7,537	104,356	111,893	-	-	-	-	-
Nicaragua	690	90	740	40	-	-	40	40
Niger	2,788	67	5	2,850	2,686	89	75	2,850
Nigeria	3,066	4,236	3,023	4,279	5	-	4,274	4,279
Norway	20,820	284,001	270,073	34,748	-	-	34,748	34,748
Oman	2,935	5,093	5,282	2,746	-	-	2,746	2,746
Pakistan	402	5,411	5,169	644	-	-	644	644
Palau	111	43	2	152	61	44	47	152
Panama	3,600	1,399	3,313	1,686	-	183	1,503	1,686
Papua New Guinea	478	295	633	140	-	-	140	140
Paraguay	717	1,350	65	2,002	-	539	1,463	2,002
Peru	34,850	9,827	458	44,219	25,044	8,553	10,622	44,219
Philippines	14,492	8,202	18,518	4,176	-	-	4,176	4,176
Poland	1,298	24,748	11,040	15,006	-	-	15,006	15,006
Portugal	146,539	201,956	203,375	145,120	-	-	145,120	145,120
Qatar	11,184	3,021	3,386	10,819	4,619	2,914	3,286	10,819
Republic of Korea	51,545	123,246	101,549	73,242	-	-	73,242	73,242
Republic of Moldova	29,157	541	29,698	-	-	-	-	-
Romania	1,712	5,186	4,541	2,357	-	-	2,357	2,357
Russian Federation	36,335	639,889	591,102	85,122	-	-	85,122	85,122
Rwanda	15	43	14	44	-	-	44	44
Saint Kitts and Nevis	91	43	134	-	-	-	-	-
Saint Lucia	1,274	68	1,284	58	-	-	58	58
Saint Vincent and the Grenadines	2,674	43	2,717	-	-	-	-	-
Samoa	422	43	2	463	372	44	47	463
San Marino	969	902	643	1,228	-	246	982	1,228
Sao Tome and Principe	2,674	43	2	2,715	2,624	44	47	2,715
Saudi Arabia	18,758	50,446	49,631	19,573	-	-	19,573	19,573
Senegal	225	251	14	462	-	187	275	462
Seychelles	2,788	92	5	2,875	2,686	89	100	2,875
Sierra Leone	2,659	43	2,635	67	-	20	47	67
Singapore	1,229	25,874	16,061	11,042	-	-	11,042	11,042
Slovakia	1,164	3,516	4,680	-	-	-	-	-
Slovenia	3,389	6,404	1,767	8,026	-	1,132	6,894	8,026
Solomon Islands	34	43	2	75	-	28	47	75
Somalia	2,674	43	2	2,715	2,624	44	47	2,715

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	12,486	100,981	109,610	3,857	-	-	3,857	3,857
Spain	403,937	1,155,157	375,423	1,183,671	-	-	1,183,671	1,183,671
Sri Lanka	373	1,261	348	1,286	-	-	1,286	1,286
Sudan	3,478	295	3,386	387	-	64	323	387
Suriname	761	137	665	233	-	80	153	233
Swaziland	103	180	99	184	-	-	184	184
Sweden	36,726	476,037	512,763	-	-	-	-	-
Syrian Arab Republic	7,386	6,539	296	13,629	922	5,654	7,053	13,629
Tajikistan	7,317	226	18	7,525	6,866	401	258	7,525
Thailand	5,309	20,060	11,205	14,164	-	-	14,164	14,164
The former Yugoslav Republic of Macedonia	1,732	451	171	2,012	1,176	353	483	2,012
Togo	2,727	43	2,744	26	-	-	26	26
Tonga	33	43	76	-	-	-	-	-
Trinidad and Tobago	1,304	1,441	2,339	406	-	-	406	406
Tunisia	8,813	2,660	129	11,344	5,985	2,474	2,885	11,344
Turkey	27,136	39,804	50,502	16,438	-	-	16,438	16,438
Turkmenistan	10,939	406	28	11,317	10,238	625	454	11,317
Tuvalu	-	21	(11)	32	-	-	32	32
Uganda	102	207	9	300	-	77	223	300
Ukraine	3,519,541	10,953	879	3,529,615	3,494,989	22,147	12,479	3,529,615
United Arab Emirates	13,411	17,222	11,937	18,696	-	45	18,651	18,696
United Kingdom of Great Britain and Northern Ireland	210,231	2,994,954	3,205,185	-	-	-	-	-
United Republic of Tanzania	238	160	7	391	88	131	172	391
United States of America	63,218,436	14,403,966	884,224	76,738,178	46,528,388	14,490,470	15,719,320	76,738,178
Uruguay	11,004	5,544	5,707	10,841	672	4,240	5,929	10,841
Uzbekistan	741	1,622	116	2,247	-	424	1,823	2,247
Vanuatu	2,674	43	2,089	628	537	44	47	62
Venezuela	8,208	16,678	10,376	14,510	-	-	14,510	14,510
Viet Nam	2,193	993	2,180	1,006	-	-	1,006	1,006
Yemen	3,708	387	3,883	212	-	-	212	212
Yugoslavia	-	903	(386)	1,289	-	-	1,289	1,289
Yugoslavia (Former)	163,794	782	121	164,455	160,904	2,890	661	164,455
Zambia	74	92	5	161	-	61	100	161
Zimbabwe	1,776	386	1,655	507	-	84	423	507
Total	76,693,831	46,316,160	32,981,658	90,028,334	51,821,967	14,781,216	23,425,151	90,028,334

Statement IX

United Nations Mission in Bosnia and Herzegovina (UNMIBH) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	1 July 1999- 30 June 2000
Income		
Assessed contributions b/	158 708	178 204
Interest income	1 940	4 160
Other/miscellaneous income	2 086	2 470
Total income	**162 734**	**184 834**
Expenditure (schedule 9.1)		
Total expenditure	**146 219**	**152 214**
Net excess (shortfall) of income over expenditure	**16 515**	**32 620**
Savings on or cancellation of prior period obligations	1 553	2 737
Credits returned to Member States c/	(25 990)	(19 643)
Reserves and fund balances, beginning of period	68 845	53 131
Reserves and fund balances, end of period	**60 923**	**68 845**

Statement IX (concluded)

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2 001	*2 000*
Assets		
Cash and term deposits	4 256	49 211
Cash pool d/	31 339	-
Assessed contributions receivable from Member States (schedule 9.2) b/	50 187	44 722
Accounts receivable from Member States	222	225
Other accounts receivable	825	2 307
Deferred charges	61	154
Inter-office transactions pending processing	280	145
Total assets	**87 170**	**96 764**
Liabilities		
Contributions or payments received in advance	4	1 271 e/
Unliquidated obligations - current period	8 580	9 161
Unliquidated obligations - prior periods	2 095	2 064
Accounts payable to Member States	8 833	7 050 e/
Other accounts payable	775	3 233
Inter-fund balances payable	5 488	4 694
Deferred credits	389	344
Inter-office transactions pending processing	83	102
Total liabilities	**26 247**	**27 919**
Reserves and fund balances		
Cumulative surplus	60 923	68 845
Total reserves and fund balances	**60 923**	**68 845**
Total liabilities, reserves and fund balances	**87 170**	**96 764**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Under the terms of General Assemby resolution 55/268 of 14 June 2001, the total assessment on Member States was reduced by $25,990,381, representing the unencumbered balance for the period ending 30 June 2000.

d/ Represents share of the cash pool and comprises cash and term deposits of $5,518,483, short-term investments of $6,883,572 (market value $6,959,367), long-term investments of $18,521,301 (market value $19,055,727) and accrued interest receivable of $415,187.

e/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 9.1

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	1 038	928	26	954
Other requirements pertaining to military personnel				
Death and disability compensation	800	-	800	800
Subtotal, military personnel	**1 838**	**928**	**826**	**1 754**
Civilian personnel				
Civilian police	53 399	51 540	938	52 478
International and local staff	60 849	51 605	664	52 269
Subtotal, civilian personnel	**114 248**	**103 145**	**1 602**	**104 747**
Operational requirements				
Premises/accommodation	3 562	2 340	110	2 450
Infrastructure repairs	100	47	-	47
Transport operations	6 965	4 132	2 251	6 383
Air operations	2 788	2 126	412	2 538
Communications	5 282	2 512	1 989	4 501
Other equipment	2 215	1 254	502	1 756
Supplies and services	4 165	3 079	662	3 741
Air and surface freight				
Commercial freight and cartage	150	30	12	42
Subtotal, operational requirements	**25 227**	**15 520**	**5 938**	**21 458**
Other programmes				
Public information programmes	273	121	141	262
Training programmes	369	283	73	356
Subtotal, other programmes	**642**	**404**	**214**	**618**
United Nations Logistics Base at Brindisi	**1 048**	**1 048**	**-**	**1 048**
Support account for peacekeeping operations	**6 372**	**6 372**	**-**	**6 372**
Staff assessment				
United Nations Logistics Base at Brindisi	130	130	-	130
Support account for peacekeeping operations	1 158	1 158	-	1 158
Mission staff	8 045	8 934	-	8 934
Subtotal, staff assessment	**9 333**	**10 222**	**-**	**10 222**
Total	**158 708** a/	**137 639**	**8 580**	**146 219**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/273 of 15 June 2000.

Schedule 9.2

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	3,694	823	74	4,443	3,101	506	836	4,443
Albania	-	896	597	299	-	-	299	299
Algeria	-	23,300	6,894	16,406	-	-	16,406	16,406
Andorra	-	5,975	3,980	1,995	-	-	1,995	1,995
Angola	4,000	894	4,383	511	-	-	511	511
Antigua and Barbuda	2,171	297	50	2,418	1,777	336	305	2,418
Argentina	270,824	337,433	203,771	404,486	-	57,777	346,709	404,486
Armenia	-	1,195	1,195	-	-	-	-	-
Australia	-	2,329,470	2,329,470	-	-	-	-	-
Austria	-	1,414,560	937,390	477,170	-	-	477,170	477,170
Azerbaijan	-	2,241	2,189	52	-	-	52	52
Bahamas	-	4,033	4,033	-	-	-	-	-
Bahrain	-	5,228	5,228	-	-	-	-	-
Bangladesh	-	1,492	994	498	-	-	498	498
Barbados	7,423	2,539	1,674	8,288	2,986	2,696	2,606	8,288
Belarus	-	11,353	11,353	-	-	-	-	-
Belgium	-	1,672,976	1,672,976	-	-	-	-	-
Belize	-	150	39	111	-	-	111	111
Benin	270	297	50	517	-	212	305	517
Bhutan	-	150	39	111	-	-	111	111
Bolivia	-	2,240	538	1,702	-	-	1,702	1,702
Bosnia and Herzegovina	-	1,345	384	961	-	-	961	961
Botswana	-	1,492	1,492	-	-	-	-	-
Brazil	1,938,255	552,980	73,036	2,418,199	1,357,366	495,483	565,350	2,418,199
Brunei Darussalam	8,035	7,916	8,829	7,122	-	-	7,122	7,122
Bulgaria	2,784	3,585	5,758	611	-	-	611	611
Burkina Faso	305	297	602	-	-	-	-	-
Burundi	2,746	150	25	2,871	2,548	169	154	2,871
Cambodia	272	298	50	520	129	84	307	520
Cameroon	15,295	3,286	646	17,935	10,159	4,381	3,395	17,935
Canada	-	3,962,112	3,962,112	-	-	-	-	-
Cape Verde	2,986	224	3,028	182	-	-	182	182
Central African Republic	2,903	150	25	3,028	2,705	169	154	3,028
Chad	134	150	234	50	-	-	50	50
Chile	136,490	49,892	98,335	88,047	-	37,011	51,036	88,047
China	-	2,371,976	1,199,345	1,172,631	-	-	1,172,631	1,172,631
Colombia	-	44,066	21,694	22,372	-	-	22,372	22,372
Comoros	2,746	150	25	2,871	2,548	169	154	2,871
Congo	7,071	598	4,265	3,404	1,770	1,010	624	3,404

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	1,046	5,378	4,231	2,193	-	-	2,193	2,193
Côte d'Ivoire	11,139	2,688	447	13,380	7,584	3,032	2,764	13,380
Croatia	-	10,307	10,307	-	-	-	-	-
Cuba	-	8,066	4,776	3,290	-	-	3,290	3,290
Cyprus	-	10,755	6,767	3,988	-	-	3,988	3,988
Czech Republic	-	221,073	197,710	23,363	-	-	23,363	23,363
Democratic People's Republic of Korea	41,586	3,585	745	44,426	34,952	5,763	3,711	44,426
Democratic Republic of the Congo	10,548	1,644	348	11,844	7,783	2,358	1,703	11,844
Denmark	-	1,079,219	1,079,219	-	-	-	-	-
Djibouti	2,746	150	2,148	748	425	169	154	748
Dominica	2,746	150	2,025	871	548	169	154	871
Dominican Republic	10,362	5,677	745	15,294	4,437	5,054	5,803	15,294
Ecuador	11,651	6,720	992	17,379	3,752	6,739	6,888	17,379
Egypt	-	21,809	21,809	-	-	-	-	-
El Salvador	14,194	4,481	6,670	12,005	3,379	4,044	4,582	12,005
Equatorial Guinea	-	150	39	111	-	-	111	111
Eritrea	6	150	25	131	-	-	131	131
Estonia	-	9,262	9,262	-	-	-	-	-
Ethiopia	3,096	747	622	3,221	1,438	1,010	773	3,221
Fiji	-	1,196	875	321	-	-	321	321
Finland	-	797,650	797,650	-	-	-	-	-
France	447,321	12,132,148	12,579,469	-	-	-	-	-
Gabon	17,499	4,332	2,732	19,099	9,587	5,054	4,458	19,099
Gambia	2,746	150	2,896	-	-	-	-	-
Georgia	78,461	1,794	348	79,907	73,569	4,485	1,853	79,907
Germany	-	14,699,772	14,699,772	-	-	-	-	-
Ghana	-	1,794	1,794	-	-	-	-	-
Greece	-	666,952	666,952	-	-	-	-	-
Grenada	2,746	150	2,896	-	-	-	-	-
Guatemala	18,383	6,722	893	24,212	11,273	6,066	6,873	24,212
Guinea	3,538	449	3,653	334	-	-	334	334
Guinea-Bissau	2,746	150	25	2,871	2,548	169	154	2,871
Guyana	-	300	76	224	-	-	224	224
Haiti	3,143	297	50	3,390	2,749	336	305	3,390
Honduras	-	1,196	1,196	-	-	-	-	-
Hungary	-	35,997	35,997	-	-	-	-	-
Iceland	43,313	48,545	56,604	35,254	-	-	35,254	35,254
India	-	95,898	95,898	-	-	-	-	-
Indonesia	208,629	58,106	266,735	-	-	-	-	-

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	61,840	32,042	29,798	-	-	29,798	29,798
Iraq	112,269	23,750	1,588	134,431	97,327	13,085	24,019	134,431
Ireland	-	388,369	388,369	-	-	-	-	-
Israel	-	363,726	363,726	-	-	-	-	-
Italy	-	7,865,219	7,865,219	-	-	-	-	-
Jamaica	1,624	1,494	298	2,820	-	1,276	1,544	2,820
Japan	5,092,354	30,025,408	32,894,874	2,222,888	-	-	2,222,888	2,222,888
Jordan	-	2,090	465	1,625	-	-	1,625	1,625
Kazakhstan	-	11,501	8,444	3,057	-	-	3,057	3,057
Kenya	7,725	2,240	348	9,617	4,960	2,358	2,299	9,617
Kiribati	127	150	100	177	-	48	129	177
Kuwait	-	41,226	41,226	-	-	-	-	-
Kyrgyzstan	-	1,046	1,038	8	-	-	8	8
Lao People's Democratic Republic	870	150	25	995	672	169	154	995
Latvia	-	4,032	4,032	-	-	-	-	-
Lebanon	17,359	4,182	795	20,746	11,037	5,392	4,317	20,746
Lesotho	3,143	224	50	3,317	2,749	336	232	3,317
Liberia	6,281	448	99	6,630	5,491	674	465	6,630
Libyan Arab Jamahiriya	177,842	28,531	6,156	200,217	127,443	43,200	29,574	200,217
Liechtenstein	-	8,962	8,962	-	-	-	-	-
Lithuania	11,162	4,780	14,148	1,794	-	-	1,794	1,794
Luxembourg	-	110,536	110,536	-	-	-	-	-
Madagascar	3,538	449	1,996	1,991	1,023	506	462	1,991
Malawi	-	297	77	220	-	-	220	220
Malaysia	-	62,737	62,737	-	-	-	-	-
Maldives	135	150	25	260	64	42	154	260
Mali	-	297	199	98	-	-	98	98
Malta	-	4,332	4,332	-	-	-	-	-
Marshall Islands	-	300	76	224	-	-	224	224
Mauritania	2,746	150	25	2,871	2,548	169	154	2,871
Mauritius	-	2,986	692	2,294	-	-	2,294	2,294
Mexico	8,367	311,890	206,392	113,865	-	-	113,865	113,865
Micronesia (Federated States of)	14	300	214	100	-	-	100	100
Monaco	-	5,975	5,975	-	-	-	-	-
Mongolia	-	448	154	294	-	-	294	294
Morocco	2,340	12,846	8,504	6,682	-	-	6,682	6,682
Mozambique	4	150	43	111	-	-	111	111
Myanmar	1,064	1,345	198	2,211	-	832	1,379	2,211
Namibia	1,250	1,046	725	1,571	-	495	1,076	1,571

Schedule 9.2

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Nauru	4	150	96	58	-	-	58	58
Nepal	-	597	133	464	-	-	464	464
Netherlands	-	2,524,402	2,524,402	-	-	-	-	-
New Zealand	-	345,798	345,798	-	-	-	-	-
Nicaragua	1,436	300	1,636	100	-	-	100	100
Niger	3,143	224	50	3,317	2,749	336	232	3,317
Nigeria	8,311	14,040	14,678	7,673	-	-	7,673	7,673
Norway	-	941,048	941,048	-	-	-	-	-
Oman	20,384	16,879	19,376	17,887	-	580	17,307	17,887
Pakistan	-	17,923	17,923	-	-	-	-	-
Palau	899	150	791	258	-	104	154	258
Panama	11,746	4,631	12,746	3,631	-	-	3,631	3,631
Papua New Guinea	2,394	970	2,662	702	-	-	702	702
Paraguay	-	4,480	1,076	3,404	-	-	3,404	3,404
Peru	100,923	32,563	4,915	128,571	62,526	32,650	33,395	128,571
Philippines	21,941	27,186	19,768	29,359	-	1,492	27,867	29,359
Poland	-	82,006	39,009	42,997	-	-	42,997	42,997
Portugal	536,181	669,191	1,039,319	166,053	-	-	166,053	166,053
Qatar	18,785	10,008	6,463	22,330	5,750	11,120	5,460	22,330
Republic of Korea	-	408,387	200,216	208,171	-	-	208,171	208,171
Republic of Moldova	59,351	1,793	2,910	58,234	51,853	4,788	1,593	58,234
Romania	-	17,177	17,177	-	-	-	-	-
Russian Federation	-	2,120,463	2,120,463	-	-	-	-	-
Rwanda	2,903	150	2,942	111	-	-	111	111
Saint Kitts and Nevis	6	150	156	-	-	-	-	-
Saint Lucia	2,746	223	25	2,944	2,548	169	227	2,944
Saint Vincent and the Grenadines	2,746	150	2,896	-	-	-	-	-
Samoa	1,047	150	25	1,172	849	169	154	1,172
San Marino	-	2,987	1,991	996	-	-	996	996
Sao Tome and Principe	2,746	150	25	2,871	2,548	169	154	2,871
Saudi Arabia	-	167,148	111,849	55,299	-	-	55,299	55,299
Senegal	-	822	229	593	-	-	593	593
Seychelles	3,143	297	50	3,390	2,749	336	305	3,390
Sierra Leone	2,746	150	2,767	129	-	-	129	129
Singapore	-	85,741	69,702	16,039	-	-	16,039	16,039
Slovakia	-	11,651	11,651	-	-	-	-	-
Slovenia	1,972	21,212	3,029	20,155	-	-	20,155	20,155
Solomon Islands	135	150	25	260	-	106	154	260
Somalia	2,746	150	25	2,871	2,548	169	154	2,871

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	-	334,593	334,593	-	-	-	-	-
Spain	-	3,827,676	995,253	2,832,423	-	-	2,832,423	2,832,423
Sri Lanka	-	4,181	2,388	1,793	-	-	1,793	1,793
Sudan	5,430	970	5,698	702	-	-	702	702
Suriname	2,893	446	2,975	364	-	-	364	364
Swaziland	6,281	597	414	6,464	5,176	674	614	6,464
Sweden	-	1,577,376	1,577,376	-	-	-	-	-
Syrian Arab Republic	73,512	21,660	3,178	91,994	48,232	21,564	22,198	91,994
Tajikistan	14,121	748	199	14,670	12,363	1,525	782	14,670
Thailand	-	66,470	33,832	32,638	-	-	32,638	32,638
The former Yugoslav Republic of Macedonia	3,832	1,495	4,770	557	-	-	557	557
Togo	2,903	150	3,003	50	-	-	50	50
Tonga	127	150	154	123	-	123	-	123
Trinidad and Tobago	4,397	4,779	795	8,381	-	3,467	4,914	8,381
Tunisia	36,254	8,813	1,390	43,677	25,194	9,435	9,048	43,677
Turkey	-	131,895	109,927	21,968	-	-	21,968	21,968
Turkmenistan	6,594	1,344	298	7,640	3,869	2,377	1,394	7,640
Tuvalu	-	75	(34)	109	-	-	109	109
Uganda	2,824	672	99	3,397	2,034	674	689	3,397
Ukraine	-	36,298	35,902	396	-	-	396	396
United Arab Emirates	-	57,060	35,426	21,634	-	-	21,634	21,634
United Kingdom of Great Britain and Northern Ireland	-	9,924,640	9,924,640	-	-	-	-	-
United Republic of Tanzania	712	523	74	1,161	119	506	536	1,161
United States of America	34,818,477	46,355,027	42,758,390	38,415,114	-	-	38,415,114	38,415,114
Uruguay	36,187	18,373	17,340	37,220	2,270	16,173	18,777	37,220
Uzbekistan	-	5,377	2,349	3,028	-	-	3,028	3,028
Vanuatu	2,746	150	2,215	681	358	169	154	681
Venezuela	-	55,267	55,267	-	-	-	-	-
Viet Nam	7,417	3,287	7,955	2,749	-	-	2,749	2,749
Yemen	6,306	1,270	7,300	276	-	-	276	276
Yugoslavia	-	2,988	(1,160)	4,148	-	-	4,148	4,148
Yugoslavia (Former)	81,180	3,883	1,290	83,773	69,493	10,397	3,883	83,773
Zambia	-	297	77	220	-	-	220	220
Zimbabwe	5,108	1,272	5,451	929	-	-	929	929
Total	44,721,997	152,100,869	146,635,969	50,186,896	2,105,654	832,306	47,248,936	50,186,896

Statement X

United Nations Observer Mission in Georgia (UNOMIG) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	30 048	32 367
Voluntary contributions	-	257
Interest income	430	280
Other/miscellaneous income	119	67
Total income	**30 597**	**32 971**
Expenditure (schedule 10.1)		
Total expenditure	**26 001**	**25 004**
Excess (shortfall) of income over expenditure	**4 596**	**7 967**
Prior period adjustments	-	(11)
Net excess (shortfall) of income over expenditure	**4 596**	**7 956**
Savings on or cancellation of prior period obligations	1 170	461
Credits returned to Member States c/	(5 997)	-
Transfer to other funds d/	(499)	(31)
Reserves and fund balances, beginning of period	12 313	3 927
Reserves and fund balances, end of period	**11 583**	**12 313**

Statement X (concluded)

United Nations Observer Mission in Georgia (UNOMIG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	1 775	6 023
Cash pool e/	6 600	-
Assessed contributions receivable from Member States (schedule 10.2) b/	12 460	12 093
Accounts receivable from Member States	4	4
Other accounts receivable	132	152
Deferred charges	22	90
Inter-office transactions pending processing	3	1
Total assets	**20 996**	**18 363**
Liabilities		
Contributions or payments received in advance	3	1 f/
Unliquidated obligations - current period	4 364	2 810
Unliquidated obligations - prior periods	300	459
Accounts payable to Member States	2 511	3 f/
Other accounts payable	467	1 799
Inter-fund balances payable	1 749	947
Deferred credits	18	31
Inter-office transactions pending processing	1	-
Total liabilities	**9 413**	**6 050**
Reserves and fund balances		
Cumulative surplus	11 583	12 313
Total reserves and fund balances	**11 583**	**12 313**
Total liabilities, reserves and fund balances	**20 996**	**18 363**

a/ See notes 2 and 3

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Under the terms of General Assembly resolution 55/267 of 14 June 2001, the total assessment on Member States was reduced by $5,996,479, representing the unencumbered balance for the period ending 30 June 2000.

d/ Represents a voluntary contribution from Switzerland amounting to $499,318, transferred to Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces signed in Moscow on 14 May 1994.

e/ Represents share of the cash pool and comprises cash and term deposits of $1,162,253, short-term investments of $1,449,756 (market value $1,465,719), long-term investments of $3,900,789 (market value $4,013,345) and accrued interest receivable of $87,443.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 10.1

United Nations Observer Mission in Georgia (UNOMIG)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	3 698	3 504	105	3 609
Other requirements pertaining to military personnel				
Contingent-owned equipment	53	-	53	53
Death and disability compensation	40	-	40	40
Subtotal, military personnel	**3 791**	**3 504**	**198**	**3 702**
Civilian personnel				
International and local staff	13 756	10 657	113	10 770
Subtotal, civilian personnel	**13 756**	**10 657**	**113**	**10 770**
Operational requirements				
Premises/accommodation	1 208	734	421	1 155
Infrastructure repairs	125	33	91	124
Transport operations	3 050	191	2 474	2 665
Air operations	2 668	1 850	506	2 356
Communications	771	542	144	686
Other equipment	563	429	109	538
Supplies and services	657	344	217	561
Air and surface freight				
Commercial freight and cartage	205	116	85	201
Subtotal, operational requirements	**9 247**	**4 239**	**4 047**	**8 286**
Other programmes				
Public information programmes	20	15	-	15
Training programmes	78	66	6	72
Subtotal, other programmes	**98**	**81**	**6**	**87**
United Nations Logistics Base at Brindisi	198	198	-	198
Support account for peacekeeping operations	1 206	1 206	-	1 206
Staff assessment				
United Nations Logistics Base at Brindisi	25	25	-	25
Support account for peacekeeping operations	219	219	-	219
Mission staff	1 508	1 508	-	1 508
Subtotal, staff assessment	1 752	1 752	-	1 752
Total	**30 048** a/	**21 637**	**4 364**	**26 001**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/271 of 15 June 2000.

United Nations Observer Mission in Georgia (UNOMIG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	718	154	17	855	605	90	160	855
Albania	84	170	203	51	-	-	51	51
Algeria	2,429	4,415	3,109	3,735	-	-	3,735	3,735
Andorra	555	1,132	1,352	335	-	-	335	335
Angola	456	168	496	128	-	-	128	128
Antigua and Barbuda	413	54	12	455	338	59	58	455
Argentina	78,879	63,919	61,556	81,242	-	22,308	58,934	81,242
Armenia	199	225	424	-	-	-	-	-
Australia	23,044	441,266	464,310	-	-	-	-	-
Austria	14,636	267,956	202,308	80,284	-	-	80,284	80,284
Azerbaijan	375	424	799	-	-	-	-	-
Bahamas	47	764	811	-	-	-	-	-
Bahrain	818	991	834	975	-	69	906	975
Bangladesh	139	282	336	85	-	-	85	85
Barbados	432	480	323	589	-	162	427	589
Belarus	77,672	2,150	59,210	20,612	14,435	4,102	2,075	20,612
Belgium	17,156	316,909	267,667	66,398	-	-	66,398	66,398
Belize	1	30	18	13	-	-	13	13
Benin	78	54	12	120	3	59	58	120
Bhutan	13	30	18	25	-	-	25	25
Bolivia	23	424	81	366	-	-	366	366
Bosnia and Herzegovina	460	255	58	657	126	296	235	657
Botswana	16	282	298	-	-	-	-	-
Brazil	276,562	104,750	16,991	364,321	178,747	86,773	98,801	364,321
Brunei Darussalam	1,398	1,499	1,015	1,882	-	464	1,418	1,882
Bulgaria	1,261	679	1,671	269	-	-	269	269
Burkina Faso	412	54	466	-	-	-	-	-
Burundi	584	30	6	608	547	30	31	608
Cambodia	63	56	36	83	-	31	52	83
Cameroon	2,171	622	530	2,263	926	768	569	2,263
Canada	43,266	750,531	793,797	-	-	-	-	-
Cape Verde	622	42	607	57	-	21	38	57
Central African Republic	602	30	6	626	563	30	33	626
Chad	39	30	69	-	-	-	-	-
Chile	15,000	9,450	2,602	21,848	5,108	7,878	8,862	21,848
China	18,025	449,318	258,143	209,200	-	-	209,200	209,200
Colombia	339	8,348	8,687	-	-	-	-	-
Comoros	584	30	6	608	547	30	31	608
Congo	1,352	114	782	684	404	177	103	684

Schedule 10.2

United Nations Observer Mission in Georgia (UNOMIG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	51	1,019	688	382	-	-	382	382
Côte d'Ivoire	1,661	508	104	2,065	1,058	533	474	2,065
Croatia	132	1,952	2,084	-	-	-	-	-
Cuba	684	1,527	1,639	572	-	-	572	572
Cyprus	106	2,036	2,142	-	-	-	-	-
Czech Republic	2,818	41,878	44,696	-	-	-	-	-
Democratic People's Republic of Korea	7,572	679	8,171	80	-	-	80	80
Democratic Republic of the Congo	1,903	311	81	2,133	1,437	412	284	2,133
Denmark	10,750	204,432	215,182	-	-	-	-	-
Djibouti	584	30	457	157	96	30	31	157
Dominica	584	30	6	608	547	30	31	608
Dominican Republic	733	1,075	1,332	476	-	-	476	476
Ecuador	1,995	1,273	2,792	476	-	-	476	476
Egypt	1,804	4,132	5,936	-	-	-	-	-
El Salvador	930	849	1,116	663	-	-	663	663
Equatorial Guinea	1	30	6	25	-	-	25	25
Eritrea	13	30	6	37	-	6	31	37
Estonia	54	1,753	767	1,040	-	-	1,040	1,040
Ethiopia	364	140	103	401	76	176	149	401
Fiji	13	226	191	48	-	-	48	48
Finland	8,428	151,095	159,523	-	-	-	-	-
France	123,739	2,298,159	2,421,898	-	-	-	-	-
Gabon	3,131	822	240	3,713	2,067	883	763	3,713
Gambia	584	30	608	6	-	-	6	6
Georgia	18,335	340	81	18,594	17,440	766	388	18,594
Germany	151,996	2,784,538	2,936,534	-	-	-	-	-
Ghana	22	340	277	85	-	-	85	85
Greece	4,918	126,340	131,258	-	-	-	-	-
Grenada	584	30	608	6	-	-	6	6
Guatemala	3,352	1,274	208	4,418	2,152	1,064	1,202	4,418
Guinea	700	83	711	72	-	-	72	72
Guinea-Bissau	584	30	6	608	551	26	31	608
Guyana	28	58	12	74	-	20	54	74
Haiti	457	54	12	499	382	59	58	499
Honduras	11	227	238	-	-	-	-	-
Hungary	372	6,820	7,192	-	-	-	-	-
Iceland	1,286	9,195	10,481	-	-	-	-	-
India	938	18,166	19,104	-	-	-	-	-
Indonesia	5,186	11,007	16,193	-	-	-	-	-

Schedule 10.2

United Nations Observer Mission in Georgia (UNOMIG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	4,667	11,713	11,081	5,299	-	-	5,299	5,299
Iraq	20,863	4,498	370	24,991	18,269	2,273	4,449	24,991
Ireland	3,486	73,568	55,093	21,961	-	-	21,961	21,961
Israel	1,059	68,901	24,839	45,121	-	-	45,121	45,121
Italy	752,870	1,489,887	2,242,757	-	-	-	-	-
Jamaica	224	282	69	437	-	180	257	437
Japan	1,819,222	5,687,631	7,306,467	200,386	-	-	200,386	200,386
Jordan	169	395	358	206	-	-	206	206
Kazakhstan	261	2,179	2,440	-	-	-	-	-
Kenya	1,087	424	81	1,430	622	412	396	1,430
Kiribati	20	30	9	41	-	17	24	41
Kuwait	437	7,810	8,247	-	-	-	-	-
Kyrgyzstan	32	198	230	-	-	-	-	-
Lao People's Democratic Republic	198	30	6	222	161	30	31	222
Latvia	515	763	1,239	39	-	-	39	39
Lebanon	2,865	792	184	3,473	1,803	944	726	3,473
Lesotho	381	42	12	411	306	59	46	411
Liberia	1,281	85	23	1,343	1,150	117	76	1,343
Libyan Arab Jamahiriya	32,259	5,405	37,664	-	-	-	-	-
Liechtenstein	90	1,696	1,786	-	-	-	-	-
Lithuania	2,317	906	2,916	307	-	-	307	307
Luxembourg	3,463	20,939	24,402	-	-	-	-	-
Madagascar	719	83	406	396	218	90	88	396
Malawi	93	54	101	46	-	-	46	46
Malaysia	5,934	11,886	13,461	4,359	-	-	4,359	4,359
Maldives	31	30	6	55	-	24	31	55
Mali	4	54	43	15	-	-	15	15
Malta	373	822	1,027	168	-	-	168	168
Marshall Islands	3	58	12	49	-	-	49	49
Mauritania	584	30	6	608	547	30	31	608
Mauritius	28	565	316	277	-	-	277	277
Mexico	27,480	59,081	67,126	19,435	-	-	19,435	19,435
Micronesia (Federated States of)	63	58	104	17	-	-	17	17
Monaco	58	1,132	1,190	-	-	-	-	-
Mongolia	55	85	23	117	-	41	76	117
Morocco	3,015	2,433	795	4,653	-	2,387	2,266	4,653
Mozambique	3	30	6	27	-	-	27	27
Myanmar	229	253	144	338	-	72	266	338
Namibia	202	197	67	332	-	124	208	332

Schedule 10.2

United Nations Observer Mission in Georgia (UNOMIG)
Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	-	30	30	-	-	-	-	-
Nepal	55	111	23	143	-	26	117	143
Netherlands	25,360	478,191	503,551	-	-	-	-	-
New Zealand	3,443	65,505	68,948	-	-	-	-	-
Nicaragua	315	58	356	17	-	-	17	17
Niger	640	42	12	670	565	59	46	670
Nigeria	2,893	2,660	3,414	2,139	-	-	2,139	2,139
Norway	9,483	178,261	187,744	-	-	-	-	-
Oman	1,223	3,197	3,944	476	-	-	476	476
Pakistan	184	3,396	3,580	-	-	-	-	-
Palau	137	30	89	78	17	30	31	78
Panama	2,846	878	3,724	-	-	-	-	-
Papua New Guinea	200	183	296	87	-	-	87	87
Paraguay	388	850	162	1,076	-	284	792	1,076
Peru	17,115	6,168	1,144	22,139	10,673	5,724	5,742	22,139
Philippines	4,996	5,149	6,334	3,811	-	-	3,811	3,811
Poland	688	15,535	8,499	7,724	-	-	7,724	7,724
Portugal	163,143	126,764	24,891	265,016	22,648	125,100	117,268	265,016
Qatar	3,449	1,894	2,931	2,412	-	652	1,760	2,412
Republic of Korea	28,278	77,359	68,362	37,275	-	-	37,275	37,275
Republic of Moldova	938	338	1,276	-	-	-	-	-
Romania	242	3,255	2,752	745	-	-	745	745
Russian Federation	36,412	401,674	438,086	-	-	-	-	-
Rwanda	590	30	593	27	-	-	27	27
Saint Kitts and Nevis	45	30	75	-	-	-	-	-
Saint Lucia	432	42	474	-	-	-	-	-
Saint Vincent and the Grenadines	584	30	614	-	-	-	-	-
Samoa	149	30	6	173	112	30	31	173
San Marino	277	564	439	402	-	-	402	402
Sao Tome and Principe	584	30	6	608	547	30	31	608
Saudi Arabia	14,720	31,661	37,114	9,267	-	-	9,267	9,267
Senegal	871	154	34	991	652	176	163	991
Seychelles	640	54	12	682	565	59	58	682
Sierra Leone	584	30	577	37	-	6	31	37
Singapore	540	16,243	3,930	12,853	-	-	12,853	12,853
Slovakia	136	2,206	2,342	-	-	-	-	-
Slovenia	3,779	4,018	2,205	5,592	-	1,825	3,767	5,592
Solomon Islands	39	30	6	63	2	30	31	63
Somalia	584	30	6	608	547	30	31	608

United Nations Observer Mission in Georgia (UNOMIG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	5,700	63,381	69,081	-	-	-	-	-
Spain	40,262	725,066	149,638	615,690	-	-	615,690	615,690
Sri Lanka	38	792	233	597	-	-	597	597
Sudan	970	183	911	242	-	47	195	242
Suriname	378	82	346	114	-	26	88	114
Swaziland	55	112	87	80	-	-	80	80
Sweden	16,967	298,798	315,765	-	-	-	-	-
Syrian Arab Republic	4,957	4,103	739	8,321	705	3,776	3,840	8,321
Tajikistan	3,472	142	46	3,568	3,169	266	133	3,568
Thailand	513	12,591	7,286	5,818	-	-	5,818	5,818
The former Yugoslav Republic of Macedonia	891	282	271	902	398	236	268	902
Togo	602	30	623	9	-	-	9	9
Tonga	20	30	24	26	-	12	14	26
Trinidad and Tobago	1,028	906	184	1,750	-	905	845	1,750
Tunisia	4,850	1,669	324	6,195	2,989	1,652	1,554	6,195
Turkey	12,191	24,986	29,724	7,453	-	-	7,453	7,453
Turkmenistan	1,095	254	1,192	157	-	-	157	157
Tuvalu	-	15	-	15	-	-	15	15
Uganda	56	125	24	157	-	26	131	157
Ukraine	7,626	6,876	2,218	12,284	-	3,818	8,466	12,284
United Arab Emirates	10,182	10,808	12,021	8,969	-	-	8,969	8,969
United Kingdom of Great Britain and Northern Ireland	96,435	1,879,998	1,976,433	-	-	-	-	-
United Republic of Tanzania	119	98	17	200	6	90	104	200
United States of America	7,904,528	8,776,419	6,540,268	10,140,679	-	2,060,584	8,080,095	10,140,679
Uruguay	3,721	3,480	554	6,647	530	2,832	3,285	6,647
Uzbekistan	155	1,018	289	884	-	-	884	884
Vanuatu	584	30	471	143	82	30	31	143
Venezuela	4,540	10,468	2,676	12,332	-	2,408	9,924	12,332
Viet Nam	1,053	623	1,109	567	-	-	567	567
Yemen	1,103	239	1,300	42	-	-	42	42
Yugoslavia	-	566	-	566	-	-	566	566
Yugoslavia (Former)	16,373	735	301	16,807	14,169	1,903	735	16,807
Zambia	29	54	12	71	-	13	58	71
Zimbabwe	817	238	949	106	-	-	106	106
Total	12,093,258	28,807,567	28,441,152	12,459,673	309,607	2,346,837	9,803,231	12,459,673

Statement XI

United Nations Mission of Observers in Tajikistan (UNMOT) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	-	16 370
Interest income	713	682
Other/miscellaneous income	92	451
Total income	**805**	**17 503**
Expenditure (schedule 11.1)		
Total expenditure	**46**	**13 703**
Excess (shortfall) of income over expenditure	**759**	**3 800**
Prior period adjustments c/	(105)	-
Net excess (shortfall) of income over expenditure	**654**	**3 800**
Savings on or cancellation of prior period obligations	2 282	249
Credits returned to Member States d/	(2 416)	(3 639)
Reserves and fund balances, beginning of period	8 083	7 673
Reserves and fund balances, end of period	**8 603**	**8 083**

Statement XI (concluded)

United Nations Mission of Observers in Tajikistan (UNMOT)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	49	10 661
Cash pool e/	9 122	-
Assessed contributions receivable from Member States (schedule 11.2) b/	1 658	2 493
Other accounts receivable	15	458
Inter-office transactions pending processing	4	3
Total assets	**10 848**	**13 615**
Liabilities		
Contributions or payments received in advance	17	8 f/
Unliquidated obligations - current period	-	2 663
Unliquidated obligations - prior periods	247	365
Accounts payable to Member States	1 765	1 684 f/
Other accounts payable	49	258
Inter-fund balances payable	141	507
Deferred credits	26	42
Inter-office transactions pending processing	-	5
Total liabilities	**2 245**	**5 532**
Reserves and fund balances		
Cumulative surplus	8 603	8 083
Total reserves and fund balances	**8 603**	**8 083**
Total liabilities, reserves and fund balances	**10 848**	**13 615**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents prior period salary adjustment of $81,010 and miscellaneous charges and adjustments of $23,509.

d/ Under the terms of General Assembly resolution 55/263 of 14 June 2001, the total assessment on Member States was reduced by $2,416,109, representing the unencumbered balance for the period ending 30 June 2000.

e/ Represents share of the cash pool and comprises cash and term deposits of $1,606,242, short-term investments of $2,003,573 (market value $2,025,634), long-term investments of $5,390,917 (market value $5,546,472) and accrued interest receivable of $120,847.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 11.1

United Nations Mission of Observers in Tajikistan (UNMOT)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	143	35	-	35
Subtotal, civilian personnel	**144**	**35**	**-**	**35**
Operational requirements				
Premises/accommodation	60	1	-	1
Supplies and services	1	-	-	-
Subtotal, operational requirements	**61**	**1**	**-**	**1**
Staff assessment	22	10	-	10
Total	**227** a/	**46**	**-**	**46**

a/ Based on commitment authority provided by the Advisory Committee on Administrative and Budgetary Questions in a letter to the Secretary-General dated 16 June 2000.

United Nations Mission of Observers in Tajikistan (UNMOT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	330	-	6	324	273	51	-	324
Albania	32	-	32	-	-	-	-	-
Algeria	864	-	864	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	392	-	392	-	-	-	-	-
Antigua and Barbuda	157	-	5	152	116	36	-	152
Argentina	44,152	-	30,033	14,119	-	14,119	-	14,119
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	334	-	74	260	-	260	-	260
Bangladesh	-	-	-	-	-	-	-	-
Barbados	479	-	35	444	166	278	-	444
Belarus	-	-	-	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	35	-	5	30	-	30	-	30
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	155	-	22	133	1	132	-	133
Botswana	-	-	-	-	-	-	-	-
Brazil	178,950	-	6,416	172,534	121,428	51,106	-	172,534
Brunei Darussalam	576	-	88	488	142	346	-	488
Bulgaria	93	-	93	-	-	-	-	-
Burkina Faso	59	-	59	-	-	-	-	-
Burundi	237	-	2	235	217	18	-	235
Cambodia	6	-	5	1	-	1	-	1
Cameroon	1,374	-	57	1,317	866	451	-	1,317
Canada	-	-	-	-	-	-	-	-
Cape Verde	258	-	258	-	-	-	-	-
Central African Republic	255	-	2	253	235	18	-	253
Chad	13	-	13	-	-	-	-	-
Chile	12,766	-	593	12,173	7,554	4,619	-	12,173
China	1	-	1	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	237	-	2	235	217	18	-	235
Congo	625	-	356	269	204	65	-	269

Schedule 11.2

United Nations Mission of Observers in Tajikistan (UNMOT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	985	-	39	946	634	312	-	946
Croatia	-	-	-	-	-	-	-	-
Cuba	101	-	101	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	3,648	-	3,648	-	-	-	-	-
Democratic Republic of the Congo	973	-	31	942	698	244	-	942
Denmark	-	-	-	-	-	-	-	-
Djibouti	237	-	180	57	39	18	-	57
Dominica	3	-	2	1	-	1	-	1
Dominican Republic	232	-	232	-	-	-	-	-
Ecuador	1,234	-	1,234	-	-	-	-	-
Egypt	967	-	967	-	-	-	-	-
El Salvador	293	-	293	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	5	-	2	3	-	3	-	3
Estonia	-	-	-	-	-	-	-	-
Ethiopia	211	-	13	198	146	52	-	198
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	1,667	-	65	1,602	1,082	520	-	1,602
Gambia	237	-	237	-	-	-	-	-
Georgia	7,716	-	31	7,685	7,182	503	-	7,685
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	237	-	237	-	-	-	-	-
Guatemala	1,684	-	78	1,606	981	625	-	1,606
Guinea	315	-	315	-	-	-	-	-
Guinea-Bissau	237	-	2	235	217	18	-	235
Guyana	-	-	-	-	-	-	-	-
Haiti	276	-	5	271	235	36	-	271
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	1,103	-	698	405	-	405	-	405
India	-	-	-	-	-	-	-	-
Indonesia	13,843	-	820	13,023	6,575	6,448	-	13,023

United Nations Mission of Observers in Tajikistan (UNMOT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	10,191	-	140	10,051	8,659	1,392	-	10,051
Ireland	-	-	-	-	-	-	-	-
Israel	3,931	-	1,526	2,405	2	2,403	-	2,405
Italy	-	-	-	-	-	-	-	-
Jamaica	137	-	26	111	5	106	-	111
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	550	-	31	519	275	244	-	519
Kiribati	13	-	2	11	-	11	-	11
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	153	-	2	151	133	18	-	151
Latvia	-	-	-	-	-	-	-	-
Lebanon	1,639	-	69	1,570	1,013	557	-	1,570
Lesotho	192	-	5	187	151	36	-	187
Liberia	547	-	9	538	470	68	-	538
Libyan Arab Jamahiriya	17,006	-	17,006	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	1,403	-	1,403	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	315	-	167	148	103	45	-	148
Malawi	12	-	12	-	-	-	-	-
Malaysia	997	-	798	199	-	199	-	199
Maldives	3	-	2	1	-	1	-	1
Mali	-	-	-	-	-	-	-	-
Malta	159	-	61	98	-	98	-	98
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	237	-	2	235	217	18	-	235
Mauritius	-	-	-	-	-	-	-	-
Mexico	5,552	-	5,552	-	-	-	-	-
Micronesia (Federated States of)	6	-	6	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	44	-	44	-	-	-	-	-
Namibia	28	-	15	13	-	13	-	13

Schedule 11.2

United Nations Mission of Observers in Tajikistan (UNMOT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	119	-	119	-	-	-	-	-
Niger	276	-	5	271	235	36	-	271
Nigeria	561	-	561	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	646	-	222	424	-	424	-	424
Pakistan	-	-	-	-	-	-	-	-
Palau	43	-	2	41	23	18	-	41
Panama	909	-	909	-	-	-	-	-
Papua New Guinea	10	-	10	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	7,577	-	431	7,146	3,792	3,354	-	7,146
Philippines	2,009	-	2,009	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	56,797	-	9,399	47,398	-	47,398	-	47,398
Qatar	2,010	-	144	1,866	720	1,146	-	1,866
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	239	-	239	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-
Russian Federation	1	-	1	-	-	-	-	-
Rwanda	4	-	4	-	-	-	-	-
Saint Kitts and Nevis	26	-	26	-	-	-	-	-
Saint Lucia	205	-	2	203	185	18	-	203
Saint Vincent and the Grenadines	237	-	237	-	-	-	-	-
Samoa	105	-	2	103	85	18	-	103
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	237	-	2	235	217	18	-	235
Saudi Arabia	1,148	-	1,148	-	-	-	-	-
Senegal	33	-	13	20	-	20	-	20
Seychelles	276	-	5	271	235	36	-	271
Sierra Leone	224	-	224	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	117	-	117	-	-	-	-	-
Solomon Islands	3	-	2	1	-	1	-	1
Somalia	237	-	2	235	217	18	-	235

United Nations Mission of Observers in Tajikistan (UNMOT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	502	-	502	-	-	-	-	-
Suriname	220	-	220	-	-	-	-	-
Swaziland	297	-	9	288	220	68	-	288
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	6,852	-	279	6,573	4,349	2,224	-	6,573
Tajikistan	1,403	-	17	1,386	1,227	159	-	1,386
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	340	-	340	-	-	-	-	-
Togo	255	-	255	-	-	-	-	-
Tonga	13	-	2	11	-	11	-	11
Trinidad and Tobago	368	-	69	299	-	299	-	299
Tunisia	2,848	-	122	2,726	1,753	973	-	2,726
Turkey	4,863	-	4,863	-	-	-	-	-
Turkmenistan	768	-	768	-	-	-	-	-
Tuvalu	-	-	(1)	1	-	-	1	1
Uganda	193	-	9	184	117	67	-	184
Ukraine	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	80	-	6	74	23	51	-	74
United States of America	2,064,896	-	732,106	1,332,790	-	1,332,790	-	1,332,790
Uruguay	3,693	-	2,072	1,621	2	1,619	-	1,621
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	237	-	186	51	33	18	-	51
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	694	-	694	-	-	-	-	-
Yemen	586	-	586	-	-	-	-	-
Yugoslavia	-	-	(38)	38	-	-	38	38
Yugoslavia (Former)	7,498	-	114	7,384	6,306	1,078	-	7,384
Zambia	11	-	5	6	-	6	-	6
Zimbabwe	429	-	429	-	-	-	-	-
Total	2,492,795	-	834,971	1,657,824	179,975	1,477,810	39	1,657,824

Statement XII

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	-	15 049
Interest income	6 601	4 618
Other/miscellaneous income c/	7 854	1 600
Total income	**14 455**	**21 267**
Expenditure (schedule 12.1)		
Total expenditure	**54**	**14 231**
Excess (shortfall) of income over expenditure	**14 401**	**7 036**
Prior period adjustments d/	(279)	(395)
Net excess (shortfall) of income over expenditure	**14 122**	**6 641**
Savings on or cancellation of prior period obligations	2 653	5 033
Credits returned to Member States e/	(967)	-
Reserves and fund balances, beginning of period	93 187	81 513
Reserves and fund balances, end of period	**108 995**	**93 187**

Statement XII (concluded)

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits f/	(11 691)	83 972
Cash pool g/	58 185	-
Assessed contributions receivable from Member States (schedule 12.2) b/	75 779	95 432
Accounts receivable from Member States	8 233	144
Other accounts receivable	772	3 231
Inter-fund balances receivable	-	1 330
Due from the United Nations Protection Force	1 000	-
Due from the United Nations Organization Mission in the Democratic Republic of the Congo	7 000	-
Deferred charges	-	27
Inter-office transactions pending processing	7	26
Total assets	**139 285**	**184 162**
Liabilities		
Contributions or payments received in advance	9	626 j/
Unliquidated obligations - current period	-	2 846
Unliquidated obligations - prior periods	24 504	81 484
Accounts payable to Member States h/	2 852	989 j/
Other accounts payable i/	1 627	4 106
Inter-fund balances payable	909	-
Deferred credits	389	899
Inter-office transactions pending processing	-	25
Total liabilities	**30 290**	**90 975**
Reserves and fund balances		
Cumulative surplus	108 995	93 187
Total reserves and fund balances	**108 995**	**93 187**
Total liabilities, reserves and fund balances	**139 285**	**184 162**

a/ See notes 2, 3 and 10.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Includes sale of equipment amounting to $7,652,935.

d/ Includes write-offs of $120,915, accounting adjustments of $144,003 and miscellaneous charges and other prior period adjustments of $14,719.

e/ Under the terms of General Assembly resolution 55/260 of 14 June 2001, the total assessment on Member States was reduced by $967,600, representing the unencumbered balance for the period from 1 July 1998 to 30 June 2000.

f/ Comprises operational cash in the field and temporary overdraft at headquarters, which is covered by the overall balance in the cash pool.

g/ Represents share of the cash pool and comprises cash and term deposits of $10,245,874, short-term investments of $12,780,364 (market value $12,921,088), long-term investments of $34,387,517 (market value $35,379,758) and accrued interest receivable of $770,855.

h/ Includes $2,762,222 representing claims from Member States pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

i/ Includes $1,493,883 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

j/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 12.1

United Nations Observer Mission in Angola (MONUA)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	131	41	-	41
Subtotal, civilian personnel	**131**	**41**	**-**	**41**
United Nations Logistics Base at Brindisi	1	1	-	1
Support account for peacekeeping operations	6	6	-	6
Staff assessment				
Support account for peacekeeping operations	1	1	-	1
Mission staff	13	5	-	5
Subtotal, staff assessment	**14**	**6**	**-**	**6**
Total	**152** a/	**54**	**-**	**54**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/17 B of 15 June 2000.

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	21	-	(1)	22	-	-	22	22
Albania	44	-	43	1	-	-	1	1
Algeria	1,243	-	(4)	1,247	-	-	1,247	1,247
Andorra	289	-	289	-	-	-	-	-
Angola	4,508	-	4,439	69	-	-	69	69
Antigua and Barbuda	3,984	-	-	3,984	3,957	14	13	3,984
Argentina	176,321	-	119,992	56,329	25,729	14,667	15,933	56,329
Armenia	86	-	72	14	-	-	14	14
Australia	107,110	-	107,110	-	-	-	-	-
Austria	68,035	-	68,035	-	-	-	-	-
Azerbaijan	159	-	124	35	-	-	35	35
Bahamas	216	-	216	-	-	-	-	-
Bahrain	5,543	-	249	5,294	4,807	241	246	5,294
Bangladesh	72	-	72	-	-	-	-	-
Barbados	2,184	-	3	2,181	1,952	113	116	2,181
Belarus	2,496,033	-	(68)	2,496,101	2,494,099	1,111	891	2,496,101
Belgium	79,736	-	79,736	-	-	-	-	-
Belize	8	-	-	8	-	-	8	8
Benin	180	-	-	180	153	14	13	180
Bhutan	8	-	-	8	-	-	8	8
Bolivia	10,808	-	2	10,806	10,605	99	102	10,806
Bosnia and Herzegovina	5,374	-	1	5,373	5,229	72	72	5,373
Botswana	72	-	72	-	-	-	-	-
Brazil	616,129	-	306	615,823	573,744	20,830	21,249	615,823
Brunei Darussalam	1,143	-	293	850	278	283	289	850
Bulgaria	1,497	-	1,315	182	-	-	182	182
Burkina Faso	13	-	13	-	-	-	-	-
Burundi	9,852	-	9,852	-	-	-	-	-
Cambodia	14	-	14	-	-	-	-	-
Cameroon	20,989	-	2	20,987	20,614	185	188	20,987
Canada	197,319	-	197,319	-	-	-	-	-
Cape Verde	8,843	-	8,831	12	-	-	12	12
Central African Republic	10,071	-	(1)	10,072	10,056	7	9	10,072
Chad	80	-	80	-	-	-	-	-
Chile	1,964	-	1,964	-	-	-	-	-
China	87,076	-	87,076	-	-	-	-	-
Colombia	1,575	-	1,575	-	-	-	-	-
Comoros	9,852	-	-	9,852	9,837	7	8	9,852
Congo	17,081	-	17,080	1	-	-	1	1

Schedule 12.2

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	25,520	-	234	25,286	24,829	226	231	25,286
Cote d'Ivoire	15,783	-	-	15,783	15,526	127	130	15,783
Croatia	433	-	421	12	-	-	12	12
Cuba	346	-	340	6	-	-	6	6
Cyprus	491	-	491	-	-	-	-	-
Czech Republic	25,662	-	(112)	25,774	9,504	8,430	7,840	25,774
Democratic People's Republic of Korea	216	-	207	9	-	-	9	9
Democratic Republic of the Congo	14,425	-	2	14,423	14,222	90	102	14,423
Denmark	49,979	-	49,979	-	-	-	-	-
Djibouti	9,852	-	9,852	-	-	-	-	-
Dominica	8,237	-	6,500	1,737	1,722	7	8	1,737
Dominican Republic	3,777	-	3,777	-	-	-	-	-
Ecuador	7,270	-	7,270	-	-	-	-	-
Egypt	939	-	939	-	-	-	-	-
El Salvador	16,342	-	3	16,339	15,994	171	174	16,339
Equatorial Guinea	8	-	-	8	-	-	8	8
Eritrea	8	-	-	8	-	-	8	8
Estonia	174	-	168	6	-	-	6	6
Ethiopia	6,686	-	44	6,642	6,554	44	44	6,642
Fiji	58	-	1	57	-	-	57	57
Finland	39,218	-	39,218	-	-	-	-	-
France	572,595	-	572,595	-	-	-	-	-
Gabon	25,211	-	1	25,210	24,782	212	216	25,210
Gambia	9,941	-	9,000	941	926	7	8	941
Georgia	250,683	-	(36)	250,719	250,337	244	138	250,719
Germany	711,920	-	711,920	-	-	-	-	-
Ghana	102	-	102	-	-	-	-	-
Greece	25,351	-	25,351	-	-	-	-	-
Grenada	8,237	-	8,237	-	-	-	-	-
Guatemala	35,859	-	4	35,855	35,340	255	260	35,855
Guinea	10,271	-	9,550	721	679	21	21	721
Guinea-Bissau	8,385	-	-	8,385	8,370	7	8	8,385
Guyana	14	-	-	14	-	-	14	14
Haiti	8,374	-	-	8,374	8,347	14	13	8,374
Honduras	44	-	43	1	-	-	1	1
Hungary	1,734	-	1,734	-	-	-	-	-
Iceland	3,238	-	2,349	889	-	-	889	889
India	4,319	-	4,319	-	-	-	-	-
Indonesia	247,223	-	2,771	244,452	239,121	2,615	2,716	244,452

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	2,326	-	2,256	70	-	-	70	70
Iraq	294,835	-	(35)	294,870	293,762	611	497	294,870
Ireland	16,178	-	16,178	-	-	-	-	-
Israel	5,055	-	5,055	-	-	-	-	-
Italy	392,686	-	392,686	-	-	-	-	-
Jamaica	102	-	2	100	-	14	86	100
Japan	1,485,882	-	1,485,882	-	-	-	-	-
Jordan	680	-	1	679	508	85	86	679
Kazakhstan	388,705	-	99,954	288,751	287,113	899	739	288,751
Kenya	5,545	-	2	5,543	5,342	99	102	5,543
Kiribati	27	-	8	19	-	11	8	19
Kuwait	1,849	-	1,849	-	-	-	-	-
Kyrgyzstan	57,801	-	57,796	5	-	-	5	5
Lao People's Democratic Republic	5,699	-	-	5,699	5,684	7	8	5,699
Latvia	246	-	228	18	-	-	18	18
Lebanon	22,659	-	3	22,656	22,199	226	231	22,656
Lesotho	6,025	-	6,025	-	-	-	-	-
Liberia	20,132	-	-	20,132	20,075	29	28	20,132
Libyan Arab Jamahiriya	365,738	-	365,738	-	-	-	-	-
Liechtenstein	434	-	434	-	-	-	-	-
Lithuania	144,453	-	(20)	144,473	143,940	297	236	144,473
Luxembourg	33,532	-	4,998	28,534	18,806	4,817	4,911	28,534
Madagascar	11,721	-	5,989	5,732	5,690	21	21	5,732
Malawi	13	-	-	13	-	-	13	13
Malaysia	2,643	-	2,643	-	-	-	-	-
Maldives	8	-	8	-	-	-	-	-
Mali	13	-	13	-	-	-	-	-
Malta	2,330	-	205	2,125	1,724	199	202	2,125
Marshall Islands	14	-	-	14	-	-	14	14
Mauritania	9,941	-	9,941	-	-	-	-	-
Mauritius	130	-	2	128	-	-	128	128
Mexico	14,740	-	14,740	-	-	-	-	-
Micronesia (Federated States of)	14	-	14	-	-	-	-	-
Monaco	289	-	289	-	-	-	-	-
Mongolia	28	-	-	28	-	-	28	28
Morocco	12,483	-	603	11,880	10,707	581	592	11,880
Mozambique	8	-	(1)	9	-	-	9	9
Myanmar	58	-	45	13	-	-	13	13
Namibia	734	-	50	684	585	50	49	684

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	8	-	-	8	-	-	8	8
Nepal	28	-	(1)	29	-	-	29	29
Netherlands	117,871	-	117,871	-	-	-	-	-
New Zealand	15,962	-	15,962	-	-	-	-	-
Nicaragua	4,095	-	4,094	1	-	-	1	1
Niger	10,058	-	-	10,058	10,031	14	13	10,058
Nigeria	9,057	-	9,035	22	-	-	22	22
Norway	44,075	-	44,075	-	-	-	-	-
Oman	4,316	-	750	3,566	2,106	723	737	3,566
Pakistan	853	-	853	-	-	-	-	-
Palau	189	-	-	189	174	7	8	189
Panama	22,607	-	22,607	-	-	-	-	-
Papua New Guinea	1,256	-	1,208	48	-	-	48	48
Paraguay	202	-	3	199	-	-	199	199
Peru	145,117	-	33	145,084	142,300	1,354	1,430	145,084
Philippines	1,202	-	651	551	-	-	551	551
Poland	2,831	-	2,831	-	-	-	-	-
Portugal	398,319	-	398,319	-	-	-	-	-
Qatar	37,022	-	8	37,014	36,069	468	477	37,014
Republic of Korea	14,532	-	14,532	-	-	-	-	-
Republic of Moldova	186,371	-	2,347	184,024	183,618	239	167	184,024
Romania	809	-	787	22	-	-	22	22
Russian Federation	94,257	-	87,383	6,874	-	-	6,874	6,874
Rwanda	8	-	7	1	-	-	1	1
Saint Kitts and Nevis	134	-	134	-	-	-	-	-
Saint Lucia	7,609	-	7,601	8	-	-	8	8
Saint Vincent and the Grenadines	9,762	-	9,762	-	-	-	-	-
Samoa	600	-	-	600	585	7	8	600
San Marino	711	-	147	564	278	142	144	564
Sao Tome and Principe	8,385	-	-	8,385	8,370	7	8	8,385
Saudi Arabia	8,118	-	8,118	-	-	-	-	-
Senegal	44	-	-	44	-	-	44	44
Seychelles	9,383	-	-	9,383	9,356	14	13	9,383
Sierra Leone	9,941	-	9,933	8	-	-	8	8
Singapore	2,586	-	50	2,536	-	-	2,536	2,536
Slovakia	3,232	-	501	2,731	1,677	543	511	2,731
Slovenia	18,005	-	15	17,990	16,244	865	881	17,990
Solomon Islands	82	-	-	82	67	7	8	82
Somalia	9,852	-	-	9,852	9,837	7	8	9,852

Schedule 12.2

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	26,434	-	26,434	-	-	-	-	-
Spain	187,135	-	187,135	-	-	-	-	-
Sri Lanka	174	-	174	-	-	-	-	-
Sudan	11,377	-	11,329	48	-	-	48	48
Suriname	1,942	-	1,913	29	-	-	29	29
Swaziland	28	-	28	-	-	-	-	-
Sweden	77,931	-	77,931	-	-	-	-	-
Syrian Arab Republic	12,799	-	16	12,783	10,951	907	925	12,783
Tajikistan	48,904	-	(2)	48,906	48,776	70	60	48,906
Thailand	2,456	-	2,456	-	-	-	-	-
The former Yugoslav Republic of Macedonia	9,160	-	9,160	-	-	-	-	-
Togo	10,012	-	10,011	1	-	-	1	1
Tonga	27	-	8	19	-	19	-	19
Trinidad and Tobago	260	-	2	258	-	27	231	258
Tunisia	45,430	-	6	45,424	44,623	397	404	45,424
Turkey	26,889	-	26,889	-	-	-	-	-
Turkmenistan	60,385	-	(5)	60,390	60,190	109	91	60,390
Tuvalu	-	-	(2)	2	-	-	2	2
Uganda	28	-	(1)	29	-	-	29	29
Ukraine	11,193,342	-	11,191,676	1,666	-	-	1,666	1,666
United Arab Emirates	27,789	-	41	27,748	22,655	2,522	2,571	27,748
United Kingdom of Great Britain and Northern Ireland	445,479	-	445,479	-	-	-	-	-
United Republic of Tanzania	498	-	(1)	499	456	21	22	499
United States of America	72,306,680	-	2,207,016	70,099,664	65,537,154	2,258,718	2,303,792	70,099,664
Uruguay	19,883	-	12,789	7,094	5,721	680	693	7,094
Uzbekistan	361	-	(32)	393	-	-	393	393
Vanuatu	9,852	-	7,648	2,204	2,189	7	8	2,204
Venezuela	2,311	-	2,291	20	-	-	20	20
Viet Nam	6,612	-	6,511	101	-	-	101	101
Yemen	11,889	-	11,889	-	-	-	-	-
Yugoslavia	-	-	(68)	68	-	-	68	68
Yugoslavia (Former)	278,266	-	(20)	278,286	277,425	841	20	278,286
Zambia	13	-	13	-	-	-	-	-
Zimbabwe	8,507	-	8,446	61	-	-	61	61
Total	95,432,554	-	19,653,731	75,778,823	71,064,299	2,326,783	2,387,741	75,778,823

Statement XIII

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	-	18 642
Voluntary contributions	-	977
Interest income	783	623
Other/miscellaneous income	77	1 974
Total income	**860**	**22 216**
Expenditure (schedule 13.1)		
Total expenditure	**57**	**19 060**
Excess (shortfall) of income over expenditure	**803**	**3 156**
Prior period adjustments c/	(214)	-
Net excess (shortfall) of income over expenditure	**589**	**3 156**
Savings on or cancellation of prior period obligations	775	671
Credits returned to Member States d/	(395)	(3 708)
Reserves and fund balances, beginning of period	9 775	9 656
Reserves and fund balances, end of period	**10 744**	**9 775**

Statement XIII (concluded)

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	435	11 745
Cash pool e/	10 051	-
Assessed contributions receivable from Member States (schedule 13.2) b/	20 200	21 069
Accounts receivable from Member States	69	69
Other accounts receivable	10	129
Inter-fund balances receivable	39	-
Deferred charges	-	38
Inter-office transactions pending processing	-	3
Total assets	**30 804**	**33 053**
Liabilities		
Contributions or payments received in advance	206	191 f/
Unliquidated obligations - current period	36	904
Unliquidated obligations - prior periods	1 166	1 197
Accounts payable to Member States	1 687	2 960 f/
Other accounts payable	13	237
Inter-fund balances payable	16 866	17 636
Deferred credits	75	114
Inter-office transactions pending processing	11	39
Total liabilities	**20 060**	**23 278**
Reserves and fund balances		
Cumulative surplus	10 744	9 775
Total reserves and fund balances	**10 744**	**9 775**
Total liabilities, reserves and fund balances	**30 804**	**33 053**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents settlement of claims of $141,455, prior period salary adjustment of $47,481, approved write-offs of $1,259 and miscellaneous charges and other adjustments of $24,116.

d/ Under the terms of General Assembly resolution 55/269 of 14 June 2001, the total assessment on Member States was reduced by $394,916, representing the unencumbered balance for the period ending 30 June 2000.

e/ Represents share of the cash pool and comprises cash and term deposits of $1,769,923, short-term investments of $2,207,743 (market value $2,232,052), long-term investments of $5,940,269 (market value $6,111,674) and accrued interest receivable of $133,161.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 13.1

United Nations Civilian Police Mission in Haiti (MIPONUH)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	123	1	36	37
Subtotal, civilian personnel	**123**	**1**	**36**	**37**
Operational requirements				
Supplies and services	20	20	-	20
Subtotal, operational requirements	**20**	**20**	**-**	**20**
Staff assessment	21	-	-	-
Total	**164** a/	**21**	**36**	**57**

a/ Based on authority provided by the General Assembly in its resolution 55/269 of 14 June 2001.

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Schedule 13.2

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	826	-	2	824	772	52	-	824
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	547	-	547	-	-	-	-	-
Antigua and Barbuda	757	-	1	756	721	35	-	756
Argentina	42,776	-	25,459	17,317	-	17,317	-	17,317
Armenia	799	-	7	792	458	334	-	792
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	1,910	-	8	1,902	1,620	282	-	1,902
Belarus	-	-	-	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	48	-	1	47	12	35	-	47
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	396	-	5	391	215	176	-	391
Botswana	-	-	-	-	-	-	-	-
Brazil	357,818	-	1,540	356,278	304,469	51,809	-	356,278
Brunei Darussalam	680	-	21	659	-	659	-	659
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	757	-	757	-	-	-	-	-
Burundi	710	-	-	710	692	18	-	710
Cambodia	26	-	1	25	14	11	-	25
Cameroon	2,616	-	13	2,603	2,145	458	-	2,603
Canada	-	-	-	-	-	-	-	-
Cape Verde	739	-	739	-	-	-	-	-
Central African Republic	728	-	-	728	710	18	-	728
Chad	22	-	21	1	1	-	-	1
Chile	22,551	-	143	22,408	17,738	4,670	-	22,408
China	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	710	-	-	710	692	18	-	710
Congo	1,615	-	3	1,612	1,506	106	-	1,612

Schedule 13.2

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	182	-	182	-	-	-	-	-
Côte d'Ivoire	1,932	-	9	1,923	1,605	318	-	1,923
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	2,039	-	8	2,031	1,784	247	-	2,031
Denmark	-	-	-	-	-	-	-	-
Djibouti	710	-	534	176	158	18	-	176
Dominica	710	-	-	710	692	18	-	710
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	1,926	-	1,601	325	-	325	-	325
Egypt	-	-	-	-	-	-	-	-
El Salvador	596	-	596	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	679	-	4	675	569	106	-	675
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	2,888	-	16	2,872	2,344	528	-	2,872
Gambia	710	-	710	-	-	-	-	-
Georgia	18,212	-	8	18,204	17,665	539	-	18,204
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	710	-	710	-	-	-	-	-
Guatemala	-	-	-	-	-	-	-	-
Guinea	806	-	806	-	-	-	-	-
Guinea-Bissau	710	-	-	710	692	18	-	710
Guyana	-	-	-	-	-	-	-	-
Haiti	527	-	1	526	491	35	-	526
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	4,260	-	167	4,093	-	4,093	-	4,093
India	775	-	775	-	-	-	-	-
Indonesia	35,866	-	196	35,670	29,144	6,526	-	35,670

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	24,383	-	33	24,350	22,906	1,444	-	24,350
Ireland	1,887	-	1,887	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	160	-	7	153	-	153	-	153
Japan	558,232	-	558,232	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	1,594	-	8	1,586	1,339	247	-	1,586
Kiribati	11	-	-	11	-	11	-	11
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	710	-	-	710	692	18	-	710
Latvia	-	-	-	-	-	-	-	-
Lebanon	2,866	-	17	2,849	2,285	564	-	2,849
Lesotho	757	-	1	756	721	35	-	756
Liberia	1,516	-	2	1,514	1,443	71	-	1,514
Libyan Arab Jamahiriya	33,071	-	33,071	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	2,628	-	2,628	-	-	-	-	-
Luxembourg	15,382	-	355	15,027	3,047	11,980	-	15,027
Madagascar	806	-	414	392	340	52	-	392
Malawi	74	-	74	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	13	-	-	13	6	7	-	13
Mali	-	-	-	-	-	-	-	-
Malta	-	-	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	710	-	-	710	692	18	-	710
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	26	-	26	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	3,505	-	43	3,462	2,017	1,445	-	3,462
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	175	-	5	170	47	123	-	170

Schedule 13.2

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	-	-	-	-	-	-	-	-
Nepal	54	-	4	50	-	50	-	50
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	757	-	1	756	721	35	-	756
Nigeria	2,031	-	2,031	-	-	-	-	-
Norway	84,474	-	84,474	-	-	-	-	-
Oman	1,359	-	53	1,306	-	1,306	-	1,306
Pakistan	-	-	-	-	-	-	-	-
Palau	27	-	-	27	9	18	-	27
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	793	-	793	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	16,078	-	103	15,975	12,583	3,392	-	15,975
Philippines	1,903	-	1,903	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	102,333	-	2,255	100,078	25,849	74,229	-	100,078
Qatar	2,591	-	34	2,557	1,394	1,163	-	2,557
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	910	-	910	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	728	-	728	-	-	-	-	-
Saint Kitts and Nevis	27	-	27	-	-	-	-	-
Saint Lucia	710	-	710	-	-	-	-	-
Saint Vincent and the Grenadines	710	-	710	-	-	-	-	-
Samoa	215	-	-	215	197	18	-	215
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	710	-	-	710	692	18	-	710
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	757	-	1	756	721	35	-	756
Sierra Leone	710	-	-	710	692	18	-	710
Singapore	-	-	-	-	-	-	-	-
Slovakia	626	-	37	589	-	589	-	589
Slovenia	940	-	64	876	-	876	-	876
Solomon Islands	24	-	-	24	6	18	-	24
Somalia	710	-	-	710	692	18	-	710

Schedule 13.2

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	-	-	-	-	-	-	-	-
Spain	130,050	-	13,559	116,491	-	116,491	-	116,491
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	1,040	-	1,040	-	-	-	-	-
Suriname	627	-	627	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	12,706	-	66	12,640	10,385	2,255	-	12,640
Tajikistan	3,238	-	4	3,234	3,068	166	-	3,234
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	817	-	4	813	672	141	-	813
Togo	728	-	728	-	-	-	-	-
Tonga	11	-	-	11	-	11	-	11
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	6,667	-	29	6,638	5,651	987	-	6,638
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	904	-	904	-	-	-	-	-
Tuvalu	-	-	(1)	1	-	-	1	1
Uganda	856	-	4	852	782	70	-	852
Ukraine	25	-	25	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	143	-	2	141	89	52	-	141
United States of America	19,504,964	-	119,587	19,385,377	13,729,690	5,655,687	-	19,385,377
Uruguay	4,725	-	2,117	2,608	918	1,690	-	2,608
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	710	-	551	159	141	18	-	159
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	1,127	-	8	1,119	872	247	-	1,119
Yemen	1,147	-	1,147	-	-	-	-	-
Yugoslavia	-	-	(42)	42	-	-	42	42
Yugoslavia (Former)	17,590	-	27	17,563	16,452	1,111	-	17,563
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	908	-	908	-	-	-	-	-
Total	21,068,935	-	868,525	20,200,409	14,234,720	5,965,646	43	20,200,409

Statement XIV

United Nations Mission in the Central African Republic (MINURCA) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	-	41 098
Voluntary contributions	-	736
Interest income	225	494
Other/miscellaneous income	67	506
Total income	**292**	**42 834**
Expenditure (schedule 14.1)		
Total expenditure	**106**	**40 637**
Excess (shortfall) of income over expenditure	**186**	**2 197**
Prior period adjustments	(2)	0
Net excess (shortfall) of income over expenditure	**184**	**2 197**
Savings on or cancellation of prior period obligations	1 069	1 645
Credits returned to Member States c/	(1 197)	(3 194)
Reserves and fund balances, beginning of period	6 160	5 512
Reserves and fund balances, end of period	**6 216**	**6 160**

Statement XIV (concluded)

United Nations Mission in the Central African Republic (MINURCA)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	114	5 710
Cash pool d/	623	-
Assessed contributions receivable from Member States (schedule 14.2) b/	36 172	40 597
Accounts receivable from Member States	-	8
Other accounts receivable	248	307
Deferred charges	-	40
Inter-office transactions pending processing	8	16
Total assets	**37 165**	**46 678**
Liabilities		
Contributions or payments received in advance	375	-
Unliquidated obligations - current period	20	5 874
Unliquidated obligations - prior periods	9 542	8 598
Accounts payable to Member States	4 401	-
Other accounts payable e/	63	453
Inter-fund balances payable	487	8 336
Due to United Nations Peacekeeping Reserve Fund	12 820	13 955
Due to United Nations Mission in Haiti	3 200	3 200
Deferred credits	40	97
Inter-office transactions pending processing	1	5
Total liabilities	**30 949**	**40 518**
Reserves and fund balances		
Cumulative surplus	6 216	6 160
Total reserves and fund balances	**6 216**	**6 160**
Total liabilities, reserves and fund balances	**37 165**	**46 678**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Under the terms of General Assembly resolution 55/270 of 14 June 2001, the total assessment on Member States was reduced by $1,197,100, representing the unencumbered balance for the period ending 30 June 2000.

d/ Represents share of the cash pool and comprises cash and term deposits of $109,703, short-term investments of $136,840 (market value $138,346), long-term investments of $368,188 (market value of $378,812) and accrued interest receivable of $8,253.

e/ Includes $58,247 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 14.1

United Nations Mission in the Central African Republic (MINURCA)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	73	44	20	64
Subtotal, civilian personnel	**73**	**44**	**20**	**64**
Operational requirements				
Supplies and services	29	29	-	29
Subtotal, operational requirements	**29**	**29**	**-**	**29**
United Nations Logistics Base at Brindisi	1	1	-	1
Support account for peacekeeping operations	3	3	-	3
Staff assessment				
Support account for peacekeeping operations	1	1	-	1
Mission staff	13	8	-	8
Subtotal, staff assessment	**14**	**9**	**-**	**9**
Total	**120** a/	**86**	**20**	**106**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/277 of 15 June 2000.

United Nations Mission in the Central African Republic (MINURCA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	393	-	4	389	163	204	22	389
Albania	26	-	26	-	-	-	-	-
Algeria	682	-	198	484	-	-	484	484
Andorra	170	-	170	-	-	-	-	-
Angola	1,155	-	1,125	30	-	-	30	30
Antigua and Barbuda	230	-	2	228	82	132	14	228
Argentina	151,936	-	103,139	48,797	-	32,260	16,537	48,797
Armenia	19	-	19	-	-	-	-	-
Australia	63,178	-	63,178	-	-	-	-	-
Austria	40,142	-	10,855	29,287	-	-	29,287	29,287
Azerbaijan	22	-	22	-	-	-	-	-
Bahamas	128	-	128	-	-	-	-	-
Bahrain	1,518	-	294	1,224	-	969	255	1,224
Bangladesh	42	-	42	-	-	-	-	-
Barbados	1,851	-	18	1,833	649	1,064	120	1,833
Belarus	323	-	323	-	-	-	-	-
Belgium	47,039	-	47,039	-	-	-	-	-
Belize	118	-	114	4	-	-	4	4
Benin	149	-	2	147	1	132	14	147
Bhutan	5	-	1	4	-	-	4	4
Bolivia	59	-	16	43	-	-	43	43
Bosnia and Herzegovina	285	-	12	273	-	198	75	273
Botswana	42	-	42	-	-	-	-	-
Brazil	344,292	-	3,390	340,902	123,086	195,761	22,055	340,902
Brunei Darussalam	1,966	-	346	1,620	-	1,320	300	1,620
Bulgaria	2,575	-	2,558	17	-	-	17	17
Burkina Faso	230	-	230	-	-	-	-	-
Burundi	118	-	1	117	42	67	8	117
Cambodia	138	-	2	136	-	121	15	136
Cameroon	3,107	-	30	3,077	1,144	1,738	195	3,077
Canada	115,613	-	115,613	-	-	-	-	-
Cape Verde	180	-	168	12	-	-	12	12
Central African Republic	168	-	1	167	87	72	8	167
Chad	77	-	77	-	-	-	-	-
Chile	19,598	-	2,353	17,245	-	15,206	2,039	17,245
China	52,077	-	52,077	-	-	-	-	-
Colombia	928	-	928	-	-	-	-	-
Comoros	118	-	1	117	42	67	8	117
Congo	696	-	388	308	-	263	45	308

Schedule 14.2

United Nations Mission in the Central African Republic (MINURCA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	136	-	136	-	-	-	-	-
Côte d'Ivoire	2,380	-	21	2,359	999	1,225	135	2,359
Croatia	217	-	217	-	-	-	-	-
Cuba	192	-	192	-	-	-	-	-
Cyprus	628	-	628	-	-	-	-	-
Czech Republic	4,102	-	1,233	2,869	-	-	2,869	2,869
Democratic People's Republic of Korea	5,485	-	5,485	-	-	-	-	-
Democratic Republic of the Congo	1,718	-	16	1,702	657	940	105	1,702
Denmark	29,496	-	29,496	-	-	-	-	-
Djibouti	118	-	90	28	-	20	8	28
Dominica	118	-	1	117	42	67	8	117
Dominican Republic	1,074	-	1,074	-	-	-	-	-
Ecuador	4,825	-	4,825	-	-	-	-	-
Egypt	554	-	554	-	-	-	-	-
El Salvador	1,653	-	1,579	74	-	-	74	74
Equatorial Guinea	5	-	1	4	-	-	4	4
Eritrea	5	-	1	4	-	-	4	4
Estonia	83	-	83	-	-	-	-	-
Ethiopia	415	-	52	363	-	318	45	363
Fiji	34	-	10	24	-	-	24	24
Finland	23,153	-	23,153	-	-	-	-	-
France	337,061	-	337,061	-	-	-	-	-
Gabon	3,770	-	35	3,735	1,486	2,024	225	3,735
Gambia	5	-	5	-	-	-	-	-
Georgia	7,971	-	16	7,955	5,072	2,778	105	7,955
Germany	421,286	-	421,286	-	-	-	-	-
Ghana	59	-	59	-	-	-	-	-
Greece	15,513	-	15,513	-	-	-	-	-
Grenada	118	-	118	-	-	-	-	-
Guatemala	3,322	-	41	3,281	610	2,401	270	3,281
Guinea	345	-	337	8	-	-	8	8
Guinea-Bissau	118	-	1	117	42	67	8	117
Guyana	9	-	2	7	-	-	7	7
Haiti	230	-	2	228	82	132	14	228
Honduras	26	-	26	-	-	-	-	-
Hungary	1,021	-	1,021	-	-	-	-	-
Iceland	22,047	-	2,768	19,279	-	16,880	2,399	19,279
India	2,546	-	2,546	-	-	-	-	-
Indonesia	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

United Nations Mission in the Central African Republic (MINURCA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	1,164	-	1,164	-	-	-	-	-
Iraq	14,258	-	74	14,184	7,450	6,254	480	14,184
Ireland	9,538	-	9,538	-	-	-	-	-
Israel	3,012	-	3,012	-	-	-	-	-
Italy	231,661	-	231,661	-	-	-	-	-
Jamaica	826	-	13	813	-	723	90	813
Japan	1,455,684	-	1,455,684	-	-	-	-	-
Jordan	131	-	13	118	-	28	90	118
Kazakhstan	292	-	111	181	-	-	181	181
Kenya	1,109	-	16	1,093	58	930	105	1,093
Kiribati	26	-	8	18	-	11	7	18
Kuwait	1,051	-	1,051	-	-	-	-	-
Kyrgyzstan	38	-	38	-	-	-	-	-
Lao People's Democratic Republic	118	-	1	117	42	67	8	117
Latvia	100	-	100	-	-	-	-	-
Lebanon	3,697	-	37	3,660	1,296	2,125	239	3,660
Lesotho	230	-	2	228	82	132	14	228
Liberia	462	-	5	457	161	266	30	457
Libyan Arab Jamahiriya	33,102	-	33,102	-	-	-	-	-
Liechtenstein	255	-	255	-	-	-	-	-
Lithuania	7,199	-	7,199	-	-	-	-	-
Luxembourg	2,895	-	2,895	-	-	-	-	-
Madagascar	345	-	180	165	-	143	22	165
Malawi	230	-	225	5	-	-	5	5
Malaysia	1,578	-	1,578	-	-	-	-	-
Maldives	70	-	1	69	-	61	8	69
Mali	7	-	7	-	-	-	-	-
Malta	119	-	119	-	-	-	-	-
Marshall Islands	9	-	2	7	-	-	7	7
Mauritania	118	-	1	117	42	67	8	117
Mauritius	77	-	21	56	-	-	56	56
Mexico	8,571	-	8,571	-	-	-	-	-
Micronesia (Federated States of)	138	-	138	-	-	-	-	-
Monaco	170	-	170	-	-	-	-	-
Mongolia	17	-	5	12	-	-	12	12
Morocco	349	-	349	-	-	-	-	-
Mozambique	5	-	1	4	-	-	4	4
Myanmar	33	-	10	23	-	-	23	23
Namibia	482	-	60	422	-	370	52	422

Schedule 14.2

United Nations Mission in the Central African Republic (MINURCA)
Assessed Contributions Unpaid as at 30 June 2001
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Nauru	7	-	1	6	-	-	6	6
Nepal	18	-	5	13	-	-	13	13
Netherlands	69,522	-	69,522	-	-	-	-	-
New Zealand	9,410	-	9,410	-	-	-	-	-
Nicaragua	90	-	90	-	-	-	-	-
Niger	230	-	2	228	82	132	14	228
Nigeria	5,493	-	5,493	-	-	-	-	-
Norway	25,973	-	25,973	-	-	-	-	-
Oman	7,019	-	881	6,138	-	5,374	764	6,138
Pakistan	502	-	502	-	-	-	-	-
Palau	118	-	1	117	42	67	8	117
Panama	2,559	-	2,504	55	-	-	55	55
Papua New Guinea	294	-	272	22	-	-	22	22
Paraguay	119	-	33	86	-	-	86	86
Peru	21,071	-	228	20,843	6,791	12,567	1,485	20,843
Philippines	11,031	-	11,031	-	-	-	-	-
Poland	1,598	-	1,598	-	-	-	-	-
Portugal	285,831	-	285,831	-	-	-	-	-
Qatar	2,798	-	76	2,722	-	2,227	495	2,722
Republic of Korea	8,645	-	8,645	-	-	-	-	-
Republic of Moldova	5,149	-	5,149	-	-	-	-	-
Romania	406	-	406	-	-	-	-	-
Russian Federation	39,304	-	39,304	-	-	-	-	-
Rwanda	5	-	1	4	-	-	4	4
Saint Kitts and Nevis	118	-	118	-	-	-	-	-
Saint Lucia	118	-	118	-	-	-	-	-
Saint Vincent and the Grenadines	118	-	118	-	-	-	-	-
Samoa	118	-	1	117	42	67	8	117
San Marino	85	-	85	-	-	-	-	-
Sao Tome and Principe	118	-	1	117	42	67	8	117
Saudi Arabia	78,383	-	78,383	-	-	-	-	-
Senegal	26	-	7	19	-	-	19	19
Seychelles	230	-	2	228	82	132	14	228
Sierra Leone	118	-	1	117	42	67	8	117
Singapore	1,543	-	413	1,130	-	-	1,130	1,130
Slovakia	273	-	273	-	-	-	-	-
Slovenia	519	-	141	378	-	-	378	378
Solomon Islands	70	-	1	69	-	61	8	69
Somalia	118	-	1	117	42	67	8	117

United Nations Mission in the Central African Republic (MINURCA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	15,584	-	15,584	-	-	-	-	-
Spain	110,387	-	101,858	8,529	-	-	8,529	8,529
Sri Lanka	102	-	102	-	-	-	-	-
Sudan	908	-	886	22	-	-	22	22
Suriname	462	-	437	25	-	-	25	25
Swaziland	462	-	35	427	131	266	30	427
Sweden	45,780	-	45,780	-	-	-	-	-
Syrian Arab Republic	14,054	-	147	13,907	4,465	8,483	959	13,907
Tajikistan	1,430	-	10	1,420	677	683	60	1,420
Thailand	1,467	-	1,467	-	-	-	-	-
The former Yugoslav Republic of Macedonia	504	-	504	-	-	-	-	-
Togo	168	-	168	-	-	-	-	-
Tonga	26	-	8	18	-	18	-	18
Trinidad and Tobago	2,322	-	37	2,285	-	2,046	239	2,285
Tunisia	6,473	-	64	6,409	2,269	3,720	420	6,409
Turkey	60,631	-	60,631	-	-	-	-	-
Turkmenistan	2,496	-	53	2,443	1,241	1,112	90	2,443
Tuvalu	-	-	(3)	3	-	-	3	3
Uganda	462	-	5	457	160	267	30	457
Ukraine	917	-	917	-	-	-	-	-
United Arab Emirates	1,516	-	1,516	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	262,159	-	262,159	-	-	-	-	-
United Republic of Tanzania	393	-	4	389	163	204	22	389
United States of America	35,900,549	-	362,501	35,538,048	12,643,419	20,553,802	2,340,827	35,538,048
Uruguay	11,198	-	4,688	6,510	-	5,790	720	6,510
Uzbekistan	136	-	58	78	-	-	78	78
Vanuatu	118	-	93	25	-	17	8	25
Venezuela	1,259	-	1,259	-	-	-	-	-
Viet Nam	1,918	-	16	1,902	837	960	105	1,902
Yemen	1,155	-	1,155	-	-	-	-	-
Yugoslavia	-	-	(102)	102	-	-	102	102
Yugoslavia (Former)	10,247	-	60	10,187	5,110	5,077	-	10,187
Zambia	7	-	2	5	-	-	5	5
Zimbabwe	976	-	950	26	-	-	26	26
Total	40,597,017	-	4,424,955	36,172,062	12,817,808	20,915,258	2,438,996	36,172,062

Statement XV

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Assessed contributions b/	541 035	265 789
Voluntary contributions c/	1 350	2 041
Interest income	5 219	1 336
Other income	966	6
Total income	**548 570**	**269 172**
Expenditure (schedule 15.1)		
Total expenditure	**522 084**	**264 888**
Excess (shortfall) of income over expenditure	**26 486**	**4 284**
Net excess (shortfall) of income over expenditure	**26 486**	**4 284**
Savings on or cancellation of prior period obligations	8 462	360
Credits returned to Member States d/	(2 451)	(3 283)
Reserves and fund balances, beginning period	4 776	3 415
Reserves and fund balances, end of period	**37 273**	**4 776**

Statement XV (concluded)

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	3 470	43 405
Cash pool e/	103 205	-
Assessed contributions receivable from Member States (schedule 15.2) b/	243 894	135 263
Accounts receivable from Member States	17	-
Other accounts receivable	1 377	3 546
Deferred charges	143	117
Inter-office transactions pending processing	209	39
Total assets	**352 315**	**182 370**
Liabilities		
Unliquidated obligations - current period	248 487	155 917
Unliquidated obligations - prior periods	52 618	124
Accounts payable to Member States	1 514	3
Other accounts payable f/	8 105	16 752
Inter-fund balances payable	4 023	3 645
Due to United Nations Peacekeeping Reserve Fund	-	1 000
Deferred credits	291	51
Inter-office transactions pending processing	4	102
Total liabilities	**315 042**	**177 594**
Reserves and fund balances		
Cumulative surplus	37 273	4 776
Total reserves and fund balances	**37 273**	**4 776**
Total liabilities, reserves and fund balances	**352 315**	**182 370**

a/ See notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Represents voluntary contributions in kind from Sweden for which budgetary provisions have been made.

d/ Under the terms of General Assembly resolution 55/251 B of 14 June 2001, the total assessment on Member States was reduced by the amount of $2,450,800, representing the unencumbered balance for the period ending 30 June 2000.

e/ Represents share of the cash pool and comprises cash and term deposits of $18,173,674, short-term investments of $22,669,238 (market value $22,918,848), long-term investments of $60,995,042 (market value $62,755,034) and accrued interest receivable of $1,367,308.

f/ Includes $3,121,000 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 15.1

United Nations Mission in Sierra Leone (UNAMSIL)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	13 973	13 205	332	13 537
Military contingents	227 829	116 931	83 567	200 498
Other requirements pertaining to military personnel				
Contingent-owned equipment	58 679	1 122	57 555	58 677
Self-sustainment	52 642	565	52 077	52 642
Death and disability compensation	4 464	50	4 414	4 464
Subtotal, military personnel	**357 587**	**131 873**	**197 945**	**329 818**
Civilian personnel				
Civilian police	2 453	1 704	43	1 747
International and local staff	33 179	29 064	1 718	30 782
United Nations volunteers	3 559	2 357	739	3 096
Subtotal, civilian personnel	**39 191**	**33 125**	**2 500**	**35 625**
Operational requirements				
Premises/accommodation	18 071	5 037	8 666	13 703
Infrastructure repairs	2 385	122	1 012	1 134
Transport operations	14 225	4 141	8 141	12 282
Air operations	56 891	39 666	12 456	52 122
Communications	6 183	1 206	4 489	5 695
Other equipment	14 704	1 672	4 533	6 205
Supplies and services	14 638	5 782	5 916	11 698
Air and surface freight	21 837			
Transport of contingent-owned equipment	-	18 084	2 529	20 613
Commercial freight and cartage	-	343	237	580
Subtotal, operational requirements	**148 934**	**76 053**	**47 979**	**124 032**
Other programmes				
Public information programmes	457	68	47	115
Training programmes	193	10	16	26
Mine clearing programmes	6	-	-	-
Assistance for disarmament and demobilization	32	3	-	3
Subtotal, other programmes	**688**	**81**	**63**	**144**
United Nations Logistics Base at Brindisi	**3 329**	**3 329**	-	**3 329**
Support account for peacekeeping operations	**20 251**	**20 251**	-	**20 251**
Staff assessment				
United Nations Logistics Base at Brindisi	412	412	-	412
Support account for peacekeeping operations	3 680	3 680	-	3 680
Mission staff	3 600	3 443	-	3 443
Subtotal, staff assessment	**7 692**	**7 535**	-	**7 535**
Voluntary contributions in kind (budgeted)	**1 350**	**1 350**	-	**1 350**
Total	**579 022** a/	**273 597**	**248 487**	**522 084**

a/ Based on the appropriation approved by the General Assembly in its resolutions 54/241 B of 15 June 2000 and 55/251 A of 12 April 2001.

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	839	2,937	7	3,769	41	592	3,136	3,769
Albania	1,566	3,200	3,069	1,697	-	-	1,697	1,697
Algeria	46,359	83,215	35,998	93,576	-	-	93,576	93,576
Andorra	10,441	21,338	20,466	11,313	-	-	11,313	11,313
Angola	2,389	3,205	3,353	2,241	-	-	2,241	2,241
Antigua and Barbuda	554	1,067	5	1,616	20	396	1,200	1,616
Argentina	587,756	1,205,030	243,853	1,548,933	-	196,974	1,351,959	1,548,933
Armenia	4,037	4,269	8,306	-	-	-	-	-
Australia	938,874	8,318,912	9,257,786	-	-	-	-	-
Austria	2,101,244	5,051,624	3,006,745	4,146,123	-	-	4,146,123	4,146,123
Azerbaijan	7,724	8,001	13,237	2,488	-	-	2,488	2,488
Bahamas	3,037	14,404	17,441	-	-	-	-	-
Bahrain	2,272	18,670	20,942	-	-	-	-	-
Bangladesh	1,013	5,338	1,977	4,374	-	-	4,374	4,374
Barbados	1,822	9,071	2,983	7,910	-	-	7,910	7,910
Belarus	34,278	40,541	74,819	-	-	-	-	-
Belgium	698,921	5,974,467	1,607,482	5,065,906	-	-	5,065,906	5,065,906
Belize	223	532	46	709	-	110	599	709
Benin	554	1,067	5	1,616	20	396	1,200	1,616
Bhutan	261	532	2	791	-	192	599	791
Bolivia	3,651	8,002	32	11,621	-	2,687	8,934	11,621
Bosnia and Herzegovina	1,097	4,800	23	5,874	-	408	5,466	5,874
Botswana	634	5,338	5,972	-	-	-	-	-
Brazil	814,910	1,974,777	6,873	2,782,814	30,468	581,619	2,170,727	2,782,814
Brunei Darussalam	2,531	28,273	14,569	16,235	-	-	16,235	16,235
Bulgaria	7,307	12,803	9,331	10,779	-	-	10,779	10,779
Burkina Faso	554	1,067	1,303	318	-	-	318	318
Burundi	277	532	2	807	10	198	599	807
Cambodia	524	1,067	414	1,177	-	-	1,177	1,177
Cameroon	7,216	11,737	61	18,892	282	5,142	13,468	18,892
Canada	1,727,356	14,149,347	15,876,703	-	-	-	-	-
Cape Verde	544	799	20	1,323	-	391	932	1,323
Central African Republic	287	532	2	817	20	198	599	817
Chad	277	532	651	158	-	-	158	158
Chile	63,490	178,169	32,186	209,473	-	13,188	196,285	209,473
China	764,936	8,470,598	3,785,295	5,450,239	-	-	5,450,239	5,450,239
Colombia	13,802	157,362	118,432	52,732	-	-	52,732	52,732
Comoros	277	532	2	807	10	198	599	807
Congo	1,659	2,133	1,084	2,708	-	175	2,533	2,708

Schedule 15.2

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	8,350	19,203	5,203	22,350	-	1,016	21,334	22,350
Côte d'Ivoire	5,043	9,603	42	14,604	242	3,560	10,802	14,604
Croatia	3,693	36,807	11,283	29,217	-	-	29,217	29,217
Cuba	12,871	28,805	17,486	24,190	-	-	24,190	24,190
Cyprus	16,754	38,408	33,794	.21,368	-	-	21,368	21,368
Czech Republic	66,496	789,486	569,259	286,723	-	-	286,723	286,723
Democratic People's Republic of Korea	9,437	12,805	16,957	5,285	-	-	5,285	5,285
Democratic Republic of the Congo	3,894	5,866	32	9,728	162	2,768	6,798	9,728
Denmark	438,098	3,854,066	4,292,164	-	-	-	-	-
Djibouti	277	532	280	529	-	-	529	529
Dominica	277	532	2	807	10	198	599	807
Dominican Republic	7,829	20,273	71	28,031	-	5,759	22,272	28,031
Ecuador	11,109	24,005	93	35,021	442	7,910	26,669	35,021
Egypt	13,141	77,883	91,024	-	-	-	-	-
El Salvador	6,644	16,003	5,649	16,998	-	-	16,998	16,998
Equatorial Guinea	63	532	2	593	-	-	593	593
Eritrea	261	532	2	791	-	192	599	791
Estonia	1,474	33,073	19,902	14,645	-	-	14,645	14,645
Ethiopia	379	2,668	689	2,358	-	-	2,358	2,358
Fiji	506	4,266	1,367	3,405	-	-	3,405	3,405
Finland	343,789	2,848,542	3,192,331	-	-	-	-	-
France	8,022,681	43,325,221	38,476,346	12,871,556	-	-	12,871,556	12,871,556
Gabon	8,363	15,472	3,547	20,288	-	2,817	17,471	20,288
Gambia	63	532	282	313	-	-	313	313
Georgia	7,336	6,400	32	13,704	1,230	5,142	7,332	13,704
Germany	6,243,448	52,495,284	58,738,732	-	-	-	-	-
Ghana	886	6,400	2,850	4,436	-	-	4,436	4,436
Greece	223,663	2,381,787	1,776,093	829,357	-	-	829,357	829,357
Grenada	277	532	651	158	-	-	158	158
Guatemala	8,518	24,006	8,540	23,984	-	-	23,984	23,984
Guinea	829	1,603	646	1,786	-	-	1,786	1,786
Guinea-Bissau	277	532	2	807	10	198	599	807
Guyana	204	1,066	5	1,265	-	65	1,200	1,265
Haiti	554	1,067	5	1,616	20	396	1,200	1,616
Honduras	377	4,267	4,644	-	-	-	-	-
Hungary	15,194	128,558	143,752	-	-	-	-	-
Iceland	20,256	173,365	193,621	-	-	-	-	-
India	37,831	342,465	272,849	107,447	-	-	107,447	107,447
Indonesia	102,951	207,506	247,080	63,377	-	-	63,377	63,377

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Iran (Islamic Republic of)	89,824	220,842	170,517	140,149	-	-	140,149	140,149
Iraq	21,459	84,817	150	106,126	1,820	15,227	89,079	106,126
Ireland	141,797	1,386,931	1,070,589	458,139	-	-	458,139	458,139
Israel	44,391	1,298,919	111,678	1,231,632	-	-	1,231,632	1,231,632
Italy	5,502,951	28,087,988	25,630,836	7,960,103	-	-	7,960,103	7,960,103
Jamaica	2,679	5,335	1,390	6,624	-	490	6,134	6,624
Japan	13,073,166	107,225,644	55,808,065	64,490,745	-	-	64,490,745	64,490,745
Jordan	3,326	7,471	9,371	1,426	-	-	1,426	1,426
Kazakhstan	5,772	41,073	37,029	9,816	-	-	9,816	9,816
Kenya	3,874	8,002	32	11,844	142	2,768	8,934	11,844
Kiribati	192	532	118	606	-	99	507	606
Kuwait	16,099	147,230	163,329	-	-	-	-	-
Kyrgyzstan	724	3,735	2,458	2,001	-	-	2,001	2,001
Lao People's Democratic Republic	277	532	527	282	10	198	74	282
Latvia	3,324	14,402	17,726	-	-	-	-	-
Lebanon	8,857	14,934	74	23,717	324	6,328	17,065	23,717
Lesotho	554	799	5	1,348	20	396	932	1,348
Liberia	1,106	1,599	10	2,695	39	791	1,865	2,695
Libyan Arab Jamahiriya	70,987	101,886	580	172,293	3,262	50,627	118,404	172,293
Liechtenstein	3,813	32,005	35,818	-	-	-	-	-
Lithuania	10,329	17,071	13,214	14,186	-	-	14,186	14,186
Luxembourg	51,412	394,742	315,010	131,144	-	-	131,144	131,144
Madagascar	829	1,603	575	1,857	-	55	1,802	1,857
Malawi	523	1,067	401	1,189	-	-	1,189	1,189
Malaysia	37,097	224,043	261,140	-	-	-	-	-
Maldives	261	532	2	791	-	192	599	791
Mali	126	1,067	319	874	-	-	874	874
Malta	1,773	15,470	17,243	-	-	-	-	-
Marshall Islands	128	1,066	5	1,189	-	-	1,189	1,189
Mauritania	277	532	2	807	10	198	599	807
Mauritius	1,139	10,669	9,119	2,689	-	-	2,689	2,689
Mexico	516,761	1,113,812	1,021,822	608,751	-	-	608,751	608,751
Micronesia (Federated States of)	524	1,066	1,025	565	-	-	565	565
Monaco	2,547	21,338	23,885	-	-	-	-	-
Mongolia	1,044	1,599	10	2,633	-	768	1,865	2,633
Morocco	21,406	45,875	3,300	63,981	-	12,644	51,337	63,981
Mozambique	62	532	317	277	-	-	277	277
Myanmar	2,086	4,802	1,592	5,296	-	-	5,296	5,296
Namibia	464	3,737	3,029	1,172	-	-	1,172	1,172

Schedule 15.2

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	67	532	599	-	-	-	-	-
Nepal	1,044	2,135	649	2,530	-	129	2,401	2,530
Netherlands	1,033,198	9,015,044	7,292,919	2,755,323	-	-	2,755,323	2,755,323
New Zealand	139,882	1,234,901	1,374,783	-	-	-	-	-
Nicaragua	295	1,066	796	565	-	-	565	565
Niger	554	799	5	1,348	20	396	932	1,348
Nigeria	8,288	50,144	11,599	46,833	-	-	46,833	46,833
Norway	386,179	3,360,637	3,746,816	-	-	-	-	-
Oman	22,766	60,278	47,747	35,297	-	-	35,297	35,297
Pakistan	7,465	64,011	38,887	32,589	-	-	32,589	32,589
Palau	117	532	2	647	-	48	599	647
Panama	7,257	16,537	1,526	22,268	-	4,000	18,268	22,268
Papua New Guinea	442	3,471	2,953	960	-	-	960	960
Paraguay	7,311	16,003	66	23,248	-	5,380	17,868	23,248
Peru	53,708	116,288	462	169,534	1,691	38,367	129,476	169,534
Philippines	42,605	97,083	51,504	88,184	-	-	88,184	88,184
Poland	24,598	292,855	122,834	194,619	-	-	194,619	194,619
Portugal	1,166,687	2,389,786	10,070	3,546,403	31,041	838,511	2,676,851	3,546,403
Qatar	18,266	35,740	24,579	29,427	-	-	29,427	29,427
Republic of Korea	523,079	1,458,412	1,027,289	954,202	-	-	954,202	954,202
Republic of Moldova	7,066	6,400	13,466	-	-	-	-	-
Romania	31,227	61,344	73,942	18,629	-	-	18,629	18,629
Russian Federation	781,924	7,572,407	8,354,331	-	-	-	-	-
Rwanda	62	532	2	592	-	-	592	592
Saint Kitts and Nevis	277	532	809	-	-	-	-	-
Saint Lucia	277	800	328	749	-	-	749	749
Saint Vincent and the Grenadines	277	532	809	-	-	-	-	-
Samoa	79	532	2	609	-	10	599	609
San Marino	5,221	10,667	4,002	11,886	-	-	11,886	11,886
Sao Tome and Principe	277	532	2	807	10	198	599	807
Saudi Arabia	294,685	596,914	792,596	99,003	-	-	99,003	99,003
Senegal	1,611	2,935	14	4,532	10	1,187	3,335	4,532
Seychelles	554	1,067	5	1,616	20	396	1,200	1,616
Sierra Leone	277	532	2	807	10	198	599	807
Singapore	22,709	306,193	210,492	118,410	-	-	118,410	118,410
Slovakia	4,360	41,608	45,968	-	-	-	-	-
Slovenia	33,367	75,748	4,910	104,205	-	20,331	83,874	104,205
Solomon Islands	277	532	2	807	10	198	599	807
Somalia	277	532						

Schedule 15.2

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	231,676	1,194,889	1,426,565	-	-	-	-	-
Spain	1,640,327	13,669,256	60,534	15,249,049	-	-	15,249,049	15,249,049
Sri Lanka	1,517	14,935	7,531	8,921	-	-	8,921	8,921
Sudan	1,957	3,471	1,270	4,158	-	222	3,936	4,158
Suriname	1,106	1,601	60	2,647	-	780	1,867	2,647
Swaziland	1,106	2,133	474	2,765	-	366	2,399	2,765
Sweden	682,547	5,633,066	6,315,613	-	-	-	-	-
Syrian Arab Republic	35,383	77,348	299	112,432	1,245	25,313	85,874	112,432
Tajikistan	2,164	2,666	19	4,811	-	1,612	3,199	4,811
Thailand	21,569	237,378	54,251	204,696	-	-	204,696	204,696
The former Yugoslav Republic of Macedonia	2,156	5,333	2,331	5,158	-	-	5,158	5,158
Togo	287	532	382	437	-	-	437	437
Tonga	192	532	286	438	-	99	339	438
Trinidad and Tobago	4,768	17,067	74	21,761	-	2,563	19,198	21,761
Tunisia	6,547	31,471	131	37,887	-	2,686	35,201	37,887
Turkey	229,731	471,022	453,173	247,580	-	-	247,580	247,580
Turkmenistan	3,910	4,802	28	8,684	314	2,769	5,601	8,684
Tuvalu	-	266	(107)	373	-	-	373	373
Uganda	1,044	2,402	10	3,436	-	768	2,668	3,436
Ukraine	16,702	129,624	111,956	34,370	-	-	34,370	34,370
United Arab Emirates	92,939	203,773	71,426	225,286	-	-	225,286	225,286
United Kingdom of Great Britain and Northern Ireland	3,903,246	35,441,975	39,345,221	-	-	-	-	-
United Republic of Tanzania	839	1,870	7	2,702	41	592	2,069	2,702
United States of America	80,456,278	158,023,681	128,825,749	109,654,210	-	-	109,654,210	109,654,210
Uruguay	26,591	65,613	1,458	90,746	-	18,739	72,007	90,746
Uzbekistan	13,195	19,203	117	32,281	-	9,748	22,533	32,281
Vanuatu	277	532	289	520	-	-	520	520
Venezuela	86,408	197,371	52,893	230,886	-	12,201	218,685	230,886
Viet Nam	3,934	11,734	2,800	12,868	-	202	12,666	12,868
Yemen	2,768	4,540	3,732	3,576	-	-	3,576	3,576
Yugoslavia	-	10,670	(3,726)	14,396	-	-	14,396	14,396
Yugoslavia (Former)	16,701	12,910	121	29,490	1,251	12,910	15,329	29,490
Zambia	522	1,067	5	1,584	-	384	1,200	1,584
Zimbabwe	2,489	4,537	1,941	5,085	-	-	5,085	5,085
Total	135,263,033	535,656,935	427,025,780	243,894,188	74,287	1,925,166	241,894,735	243,894,188

Statement XVI

United Nations Interim Administration Mission in Kosovo (UNMIK) a/

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	10 June 1999-30 June 2000
Income		
Assessed contributions b/	450 000	427 062
Voluntary contributions	-	586
Interest income	7 322	3 491
Other/miscellaneous income	1 882	86
Total income	**459 204**	**431 225**
Expenditure (schedule 16.1)		
Total expenditure	**383 462**	**362 375**
Net excess (shortfall) of income over expenditure	**75 742**	**68 850**
Savings on or cancellation of prior period obligations	19 837	-
Credits returned to Member States c/	(65 272)	-
Reserves and fund balances, beginning of period	68 850	-
Reserves and fund balances, end of period	**99 157**	**68 850**

Statement XVI (concluded)

United Nations Interim Administration Mission in Kosovo (UNMIK)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*	
Assets			
Cash and term deposits	1 143	67 378	
Short-term investment	-	39 844	
Cash pool d/	95 820	-	
Assessed contributions receivable from Member States (schedule 16.2) b/	120 085	93 672	
Accounts receivable from Member States	154	154	
Other accounts receivable	7 209	6 530	
Deferred charges	173	209	
Inter-office transactions pending processing	35	23	
Total assets	**224 619**	**207 810**	
Liabilities			
Contributions or payments received in advance	-	15	f/
Unliquidated obligations - current period	63 237	106 335	
Unliquidated obligations - prior periods	8 013	-	
Accounts payable to Member States	26 498	-	f/
Other accounts payable e/	5 967	21 831	
Inter-fund balances payable	21 558	10 719	
Deferred credits	187	24	
Inter-office transactions pending processing	2	36	
Total liabilities	**125 462**	**138 960**	
Reserves and fund balances			
Cumulative surplus	99 157	68 850	
Total reserves and fund balances	**99 157**	**68 850**	
Total liabilities, reserves and fund balances	**224 619**	**207 810**	

---

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Under the terms of General Assembly resolution 55/227 B of 14 June 2001, the total assessment on Member States was reduced by $65,272,000, representing the unencumbered balance for the period ending 30 June 2000.

d/ Represents share of the cash pool and comprises cash and term deposits of $16,873,152, short-term investments of $21,047,011 (market value $21,278,758), long-term investments of $56,630,192 (market value $58,264,238) and accrued interest receivable of $1,269,462.

e/ Includes $2,874,988 representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 16.1

United Nations Interim Administration Mission in Kosovo (UNMIK)

Expenditure for the period from 10 June 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	1 284	1 175	65	1 240
Other requirements pertaining to military personnel				
Contingent-owned equipment	2 753	674	1 932	2 606
Self-sustainment	805	197	599	796
Death and disability compensation	1 800	50	1 226	1 276
Subtotal, military personnel	**6 642**	**2 096**	**3 822**	**5 918**
Civilian personnel				
Civilian police	121 426	104 765	10 357	115 122
International and local staff	185 174	146 480	5 067	151 547
United Nations volunteers	16 143	11 273	2 307	13 580
Subtotal, civilian personnel	**322 743**	**262 518**	**17 731**	**280 249**
Operational requirements				
Premises/accommodation	10 562	5 089	5 366	10 455
Transport operations	13 728	5 236	7 239	12 475
Air operations	6 130	3 354	794	4 148
Communications	17 424	4 457	9 442	13 899
Other equipment	22 279	3 605	11 476	15 081
Supplies and services	19 165	9 802	6 563	16 365
Air and surface freight	1 800			
Transport of contingent-owned equipment	-	277	111	388
Commercial freight and cartage	-	634	236	870
Subtotal, operational requirements	**91 088**	**32 454**	**41 227**	**73 681**
Other programmes				
Public information programmes	600	142	268	410
Training programmes	430	240	189	429
Mine-clearing programmes	550	-	-	-
Subtotal, other programmes	**1 580**	**382**	**457**	**839**
Staff assessment	**27 947**	**22 775**	**-**	**22 775**
Total	**450 000** a/	**320 225**	**63 237**	**383 462**

---

a/ Based on the appropriation approved by the General Assembly in its resolution 55/227 of 23 December 2000.

Schedule 16.2

United Nations Interim Administration Mission in Kosovo (UNMIK)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	1,230	2,340	173	3,397	-	1,057	2,340	3,397
Albania	1,710	2,532	3,302	940	-	-	940	940
Algeria	50,014	65,723	59,965	55,772	-	-	55,772	55,772
Andorra	11,403	16,882	22,013	6,272	-	-	6,272	6,272
Angola	4,100	2,504	4,678	1,926	-	-	1,926	1,926
Antigua and Barbuda	819	844	116	1,547	-	703	844	1,547
Argentina	875,224	953,789	348,500	1,480,513	-	526,724	953,789	1,480,513
Armenia	4,033	3,348	7,381	-	-	-	-	-
Australia	-	6,587,369	6,587,369	-	-	-	-	-
Austria	2,684,889	3,997,150	4,659,917	2,022,122	-	-	2,022,122	2,022,122
Azerbaijan	7,619	6,280	13,455	444	-	-	444	444
Bahamas	-	11,374	11,374	-	-	-	-	-
Bahrain	-	14,779	14,779	-	-	-	-	-
Bangladesh	-	4,221	2,653	1,568	-	-	1,568	1,568
Barbados	2,000	7,183	4,789	4,394	-	-	4,394	4,394
Belarus	35,208	31,800	67,008	-	-	-	-	-
Belgium	-	4,728,089	4,728,089	-	-	-	-	-
Belize	411	422	58	775	-	353	422	775
Benin	819	844	116	1,547	-	703	844	1,547
Bhutan	286	422	58	650	-	228	422	650
Bolivia	3,992	6,338	810	9,520	-	3,182	6,338	9,520
Bosnia and Herzegovina	891	3,791	579	4,103	-	312	3,791	4,103
Botswana	-	4,221	4,221	-	-	-	-	-
Brazil	1,206,098	1,567,926	170,220	2,603,804	-	1,035,878	1,567,926	2,603,804
Brunei Darussalam	11,404	22,463	24,778	9,089	-	-	9,089	9,089
Bulgaria	12,002	10,144	18,856	3,290	-	-	3,290	3,290
Burkina Faso	819	844	1,663	-	-	-	-	-
Burundi	411	422	58	775	-	353	422	775
Cambodia	820	844	686	978	-	134	844	978
Cameroon	10,662	9,257	1,504	18,415	-	9,158	9,257	18,415
Canada	-	11,189,045	11,189,045	-	-	-	-	-
Cape Verde	819	630	366	1,083	-	453	630	1,083
Central African Republic	411	422	58	775	-	353	422	775
Chad	411	422	833	-	-	-	-	-
Chile	109,681	141,413	125,418	125,676	-	-	125,676	125,676
China	4,898,863	6,729,634	697,337	10,931,160	-	4,201,526	6,729,634	10,931,160
Colombia	-	125,061	57,826	67,235	-	-	67,235	67,235
Comoros	411	422	58	775	-	353	422	775
Congo	2,460	1,673	2,376	1,757	-	84	1,673	1,757

Schedule 16.2

United Nations Interim Administration Mission in Kosovo (UNMIK)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	9,122	15,223	6,981	17,364	-	2,141	15,223	17,364
Côte d'Ivoire	7,381	7,597	1,042	13,936	-	6,339	7,597	13,936
Croatia	-	29,186	29,186	-	-	-	-	-
Cuba	-	22,835	12,733	10,102	-	-	10,102	10,102
Cyprus	19,386	30,416	37,423	12,379	-	-	12,379	12,379
Czech Republic	-	627,600	627,600	-	-	-	-	-
Democratic People's Republic of Korea	13,793	10,086	21,751	2,128	-	-	2,128	2,128
Democratic Republic of the Congo	5,742	4,621	810	9,553	-	4,932	4,621	9,553
Denmark	-	3,051,501	3,051,501	-	-	-	-	-
Djibouti	411	422	523	310	-	-	310	310
Dominica	411	422	58	775	-	353	422	775
Dominican Republic	9,802	16,096	5,918	19,980	-	3,884	16,096	19,980
Ecuador	16,404	19,028	2,315	33,117	-	14,089	19,028	33,117
Egypt	-	61,735	61,735	-	-	-	-	-
El Salvador	9,841	12,705	12,956	9,590	-	-	9,590	9,590
Equatorial Guinea	-	422	58	364	-	-	364	364
Eritrea	286	422	58	650	-	228	422	650
Estonia	-	26,443	26,443	-	-	-	-	-
Ethiopia	750	2,103	1,592	1,261	-	-	1,261	1,261
Fiji	-	3,376	2,180	1,196	-	-	1,196	1,196
Finland	-	2,253,080	2,253,080	-	-	-	-	-
France	-	34,292,994	34,292,994	-	-	-	-	-
Gabon	12,302	12,232	7,746	16,788	-	4,556	12,232	16,788
Gambia	-	422	422	-	-	-	-	-
Georgia	10,211	5,050	810	14,451	-	9,401	5,050	14,451
Germany	-	41,532,513	41,532,513	-	-	-	-	-
Ghana	-	5,050	5,050	-	-	-	-	-
Greece	-	1,891,360	1,891,360	-	-	-	-	-
Grenada	411	422	833	-	-	-	-	-
Guatemala	11,392	19,058	8,083	22,367	-	3,309	19,058	22,367
Guinea	1,230	1,266	1,403	1,093	-	-	1,093	1,093
Guinea-Bissau	411	422	58	775	-	353	422	775
Guyana	-	844	116	728	-	-	728	728
Haiti	819	844	116	1,547	-	703	844	1,547
Honduras	-	3,390	3,390	-	-	-	-	-
Hungary	-	101,720	101,720	-	-	-	-	-
Iceland	-	137,202	137,202	-	-	-	-	-
India	-	271,273	271,273	-	-	-	-	-
Indonesia	28,566	164,270	192,836	-	-	-	-	-

Schedule 16.2

United Nations Interim Administration Mission in Kosovo (UNMIK)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	95,716	175,394	181,130	89,980	-	-	89,980	89,980
Iraq	31,088	67,793	3,703	95,178	-	27,385	67,793	95,178
Ireland	-	1,099,930	1,099,930	-	-	-	-	-
Israel	-	1,040,254	185,681	854,573	-	-	854,573	854,573
Italy	-	22,210,474	22,210,474	-	-	-	-	-
Jamaica	4,921	4,206	694	8,433	-	4,227	4,206	8,433
Japan	16,051,361	84,801,527	91,689,689	9,163,199	-	-	9,163,199	9,163,199
Jordan	3,421	5,923	694	8,650	-	2,727	5,923	8,650
Kazakhstan	-	32,360	18,004	14,356	-	-	14,356	14,356
Kenya	5,742	6,338	810	11,270	-	4,932	6,338	11,270
Kiribati	270	422	265	427	-	224	203	427
Kuwait	-	116,629	116,629	-	-	-	-	-
Kyrgyzstan	-	2,918	2,918	-	-	-	-	-
Lao People's Democratic Republic	411	422	58	775	-	353	422	775
Latvia	-	11,345	11,345	-	-	-	-	-
Lebanon	13,122	11,789	1,852	23,059	-	11,270	11,789	23,059
Lesotho	819	630	116	1,333	-	703	630	1,333
Liberia	1,640	1,259	231	2,668	-	1,409	1,259	2,668
Libyan Arab Jamahiriya	104,681	80,198	14,349	170,530	-	90,332	80,198	170,530
Liechtenstein	-	25,324	25,324	-	-	-	-	-
Lithuania	14,910	13,520	22,868	5,562	-	-	5,562	5,562
Luxembourg	-	312,749	312,749	-	-	-	-	-
Madagascar	1,230	1,266	1,120	1,376	-	110	1,266	1,376
Malawi	793	844	909	728	-	-	728	728
Malaysia	103,974	177,650	281,624	-	-	-	-	-
Maldives	411	422	58	775	-	353	422	775
Mali	-	844	531	313	-	-	313	313
Malta	-	12,246	12,246	-	-	-	-	-
Marshall Islands	-	844	116	728	-	-	728	728
Mauritania	411	422	58	775	-	353	422	775
Mauritius	-	8,455	1,042	7,413	-	-	7,413	7,413
Mexico	565,483	881,944	1,093,349	354,078	-	-	354,078	354,078
Micronesia (Federated States of)	820	844	1,351	313	-	-	313	313
Monaco	-	16,882	16,882	-	-	-	-	-
Mongolia	1,140	1,259	2,201	198	-	-	198	198
Morocco	23,378	36,324	28,122	31,580	-	-	31,580	31,580
Mozambique	-	422	58	364	-	-	364	364
Myanmar	3,280	3,805	462	6,623	-	2,818	3,805	6,623
Namibia	875	2,954	1,857	1,972	-	-	1,972	1,972

Schedule 16.2

United Nations Interim Administration Mission in Kosovo (UNMIK)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Nauru	-	422	273	149	-	-	149	149
Nepal	1,139	1,688	1,370	1,457	-	-	1,457	1,457
Netherlands	-	7,136,801	7,136,801	-	-	-	-	-
New Zealand	-	977,800	977,800	-	-	-	-	-
Nicaragua	206	844	737	313	-	-	313	313
Niger	819	630	116	1,333	-	703	630	1,333
Nigeria	10,000	39,889	26,976	22,913	-	-	22,913	22,913
Norway	-	2,660,347	2,660,347	-	-	-	-	-
Oman	12,750	47,771	53,673	6,848	-	-	6,848	6,848
Pakistan	-	50,660	50,660	-	-	-	-	-
Palau	125	422	58	489	-	67	422	489
Panama	10,662	13,120	1,504	22,278	-	9,158	13,120	22,278
Papua New Guinea	-	2,739	2,399	340	-	-	340	340
Paraguay	9,104	12,676	1,620	20,160	-	7,484	12,676	20,160
Peru	79,708	92,152	11,456	160,404	-	68,252	92,152	160,404
Philippines	66,061	76,958	62,972	80,047	-	36,688	43,359	80,047
Poland	-	232,841	103,982	128,859	-	-	128,859	128,859
Portugal	1,741,395	1,892,004	2,884,665	748,734	-	-	748,734	748,734
Qatar	18,816	28,284	37,231	9,869	-	-	9,869	9,869
Republic of Korea	572,122	1,159,108	1,105,824	625,406	-	-	625,406	625,406
Republic of Moldova	11,181	5,007	16,188	-	-	-	-	-
Romania	-	48,557	48,557	-	-	-	-	-
Russian Federation	-	5,999,616	5,999,616	-	-	-	-	-
Rwanda	-	422	58	364	-	-	364	364
Saint Kitts and Nevis	411	422	833	-	-	-	-	-
Saint Lucia	411	636	58	989	-	353	636	989
Saint Vincent and the Grenadines	411	422	833	-	-	-	-	-
Samoa	125	422	58	489	-	67	422	489
San Marino	5,702	8,441	11,007	3,136	-	-	3,136	3,136
Sao Tome and Principe	411	422	58	775	-	353	422	775
Saudi Arabia	463,542	472,235	761,694	174,083	-	-	174,083	174,083
Senegal	1,711	2,318	347	3,682	-	1,364	2,318	3,682
Seychelles	819	844	116	1,547	-	703	844	1,547
Sierra Leone	411	422	58	775	-	353	422	775
Singapore	-	243,820	190,284	53,536	-	-	53,536	53,536
Slovakia	-	32,978	32,978	-	-	-	-	-
Slovenia	34,780	60,076	7,059	87,797	-	27,721	60,076	87,797
Solomon Islands	411	422	58	775	-	353	422	775
Somalia	411	422	58	775	-	353	422	775

Schedule 16.2

United Nations Interim Administration Mission in Kosovo (UNMIK)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	-	935,099	935,099	-	-	-	-	-
Spain	-	10,812,897	1,499,116	9,313,781	-	-	9,313,781	9,313,781
Sri Lanka	-	11,847	6,366	5,481	-	-	5,481	5,481
Sudan	2,869	2,739	3,274	2,334	-	-	2,334	2,334
Suriname	1,639	1,259	731	2,167	-	908	1,259	2,167
Swaziland	1,640	1,689	1,061	2,268	-	579	1,689	2,268
Sweden	-	4,455,153	4,455,153	-	-	-	-	-
Syrian Arab Republic	52,491	61,320	7,406	106,405	-	45,085	61,320	106,405
Tajikistan	3,653	2,088	463	5,278	-	3,190	2,088	5,278
Thailand	-	188,572	90,189	98,383	-	-	98,383	98,383
The former Yugoslav Republic of Macedonia	2,756	4,235	3,219	3,772	-	-	3,772	3,772
Togo	411	422	321	512	-	90	422	512
Tonga	270	422	468	224	-	224	-	224
Trinidad and Tobago	13,495	13,506	1,852	25,149	-	11,643	13,506	25,149
Tunisia	7,000	24,923	3,240	28,683	-	3,760	24,923	28,683
Turkey	268,139	372,690	501,568	139,261	-	-	139,261	139,261
Turkmenistan	5,666	3,777	694	8,749	-	4,972	3,777	8,749
Tuvalu	-	215	(94)	309	-	-	309	309
Uganda	1,639	1,903	231	3,311	-	1,408	1,903	3,311
Ukraine	25	101,565	100,849	741	-	-	741	741
United Arab Emirates	101,490	161,411	94,433	168,468	-	80,892	87,576	168,468
United Kingdom of Great Britain and Northern Ireland	-	28,076,181	28,076,181	-	-	-	-	-
United Republic of Tanzania	1,230	1,481	173	2,538	-	1,057	1,481	2,538
United States of America	62,848,198	131,327,747	114,896,846	79,279,099	-	-	79,279,099	79,279,099
Uruguay	39,368	52,107	5,554	85,921	-	33,814	52,107	85,921
Uzbekistan	15,724	15,092	2,892	27,924	-	12,832	15,092	27,924
Vanuatu	411	422	538	295	-	-	295	295
Venezuela	93,186	156,520	107,745	141,961	-	-	141,961	141,961
Viet Nam	5,742	9,343	4,802	10,283	-	940	9,343	10,283
Yemen	4,100	3,577	578	7,099	-	3,522	3,577	7,099
Yugoslavia	-	8,586	(3,237)	11,823	-	-	11,823	11,823
Yugoslavia (Former)	24,304	10,785	3,009	32,080	-	21,295	10,785	32,080
Zambia	569	844	116	1,297	-	453	844	1,297
Zimbabwe	3,690	3,584	4,210	3,064	-	-	3,064	3,064
Total	93,671,836	430,186,410	403,773,280	120,084,966	-	6,359,673	113,725,293	120,084,966

Statement XVII

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*6 August 1999-30 June 2000*
Income		
Assessed contributions b/	232 120	58 681
Interest income	2 037	168
Other/miscellaneous income	291	-
Total income	**234 448**	**58 849**
Expenditure (schedule 17.1)		
Total expenditure c/	**246 472**	**55 271**
Net excess (shortfall) of income over expenditure	**(12 024)**	**3 578**
Savings on or cancellation of prior period obligations	1 806	-
Credits returned to Member States d/	(3 410)	-
Reserves and fund balances, beginning of period	3 578	-
Reserves and fund balances, end of period	**(10 050)**	**3 578**

Statement XVII (concluded)

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	4 755	25 845
Cash pool e/	717	-
Assessed contributions receivable from Member States (schedule 17.2) b/	118 085	165 250
Accounts receivable from Member States	6	71
Other accounts receivable	2 129	1 695
Inter-fund balances receivable	587	-
Deferred charges	202	20 314
Inter-office transactions pending processing	395	43
Total assets	**126 876**	**213 218**
Liabilities		
Unliquidated obligations - current period	102 559	32 342
Unliquidated obligations - prior period	300	-
Unliquidated obligations - future period	-	20 159
Other accounts payable f/	12 004	5 048
Inter-fund balances payable	-	3 867
Due to United Nations Peacekeeping Reserve Fund	15 000	6 887
Due to United Nations Observer Mission in Angola	7 000	-
Deferred credits	41	141 319
Inter-office transactions pending processing	22	18
Total liabilities	**136 926**	**209 640**
Reserves and fund balances		
Cumulative surplus (deficit) c/	(10 050)	3 578
Total reserves and fund balances	**(10 050)**	**3 578**
Total liabilities, reserves and fund balances	**126 876**	**213 218**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ The General Assembly, in its resolution 55/275 of 14 June 2001, authorized expenditures beyond amounts assessed of $41,000,000 for the period from 1 July 2000 to 30 June 2001. A report will be submitted to the Assembly requesting an additional appropriation to eliminate the current deficit in the fund balance.

d/ Under the terms of General Assembly resolution 55/275 of 14 June 2001, the total assessment on Member States was reduced by $3,409,600, representing unencumbered balance for the period ending 30 June 2000.

e/ Represents share of the cash pool and comprises cash and term deposits of $126,170, short-term investments of $157,381 (market value $159,114), long-term investments of $423,457 (market value $435,676) and accrued interest receivable of $9,493.

f/ Includes $1,674,412 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 17.1

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	19 442	17 625	1 155	18 780
Military contingents	11 330	2 940	5 086	8 026
Other requirements pertaining to military personnel				
Contingent-owned equipment	1 636	-	1 636	1 636
Self-sustainment	1 015	-	1 015	1 015
Death and disability compensation	199	-	199	199
Subtotal, military personnel	**33 622**	**20 565**	**9 091**	**29 656**
Civilian personnel				
International and local staff	29 149	25 946	2 134	28 080
United Nations volunteers	102	-	-	-
Subtotal, civilian personnel	**29 251**	**25 946**	**2 134**	**28 080**
Operational requirements				
Premises/accommodation	22 211	6 201	14 562	20 763
Infrastructure repairs	1 740	12	1 710	1 722
Transport operations	37 596	22 141	13 759	35 900
Air operations	55 520	21 992	29 109	51 101
Communications	26 205	9 155	14 698	23 853
Other equipment	21 822	11 778	6 549	18 327
Supplies and services	9 649	2 699	5 774	8 473
Air and surface freight	31 994			
Transport of contingent-owned equipment	-	14 573	331	14 904
Commercial freight and cartage	-	5 705	4 499	10 204
Subtotal, operational requirements	**206 737**	**94 256**	**90 991**	**185 247**
Other programmes				
Public information programmes	31	6	25	31
Training programmes	144	126	18	144
Quick impact projects	300	-	300	300
Subtotal, other programmes	**475**	**132**	**343**	**475**
Staff assessment	**3 034**	**3 014**	-	**3 014**
Total	**273 119** a/	**143 913**	**102 559**	**246 472**

a/ Based on the appropriation and commitment authority approved by the General Assembly in its resolution 55/275 of 14 June 2001.

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	600	706	12	1,294	-	588	706	1,294
Albania	1,199	530	1,220	509	-	-	509	509
Algeria	34,381	12,356	35,001	11,736	-	-	11,736	11,736
Andorra	7,991	3,530	8,135	3,386	-	-	3,386	3,386
Angola	1,997	177	2,034	140	-	-	140	140
Antigua and Barbuda	399	177	8	568	-	391	177	568
Argentina	440,438	204,054	151,041	493,451	-	289,397	204,054	493,451
Armenia	2,411	353	2,454	310	-	-	310	310
Australia	-	1,443,909	53,465	1,390,444	-	-	1,390,444	1,390,444
Austria	1,881,670	840,221	1,915,631	806,260	-	-	806,260	806,260
Azerbaijan	4,425	706	4,504	627	-	-	627	627
Bahamas	5,993	2,118	6,101	2,010	-	-	2,010	2,010
Bahrain	18	3,177	141	3,054	-	-	3,054	3,054
Bangladesh	1,997	883	2,034	846	-	-	846	846
Barbados	3,196	1,588	58	4,726	-	3,138	1,588	4,726
Belarus	22,841	3,353	23,252	2,942	-	-	2,942	2,942
Belgium	1,413,021	1,002,617	1,452,822	962,816	-	-	962,816	962,816
Belize	200	88	3	285	-	197	88	285
Benin	399	177	8	568	-	391	177	568
Bhutan	200	88	3	285	-	197	88	285
Bolivia	2,796	1,412	2,847	1,361	-	-	1,361	1,361
Bosnia and Herzegovina	566	706	36	1,236	-	530	706	1,236
Botswana	-	883	37	846	-	-	846	846
Brazil	587,674	393,809	10,607	970,876	-	577,067	393,809	970,876
Brunei Darussalam	7,991	5,825	8,135	5,681	-	-	5,681	5,681
Bulgaria	4,417	2,295	79	6,633	-	4,338	2,295	6,633
Burkina Faso	399	177	407	169	-	-	169	169
Burundi	200	88	3	285	-	197	88	285
Cambodia	400	177	7	570	-	393	177	570
Cameroon	5,194	1,588	6,087	695	-	-	695	695
Canada	-	2,270,891	98,493	2,172,398	-	-	2,172,398	2,172,398
Cape Verde	399	88	8	479	-	391	88	479
Central African Republic	200	88	3	285	-	197	88	285
Chad	200	88	203	85	-	-	85	85
Chile	54,319	34,950	980	88,289	-	53,339	34,950	88,289
China	-	1,739,276	43,452	1,695,824	-	-	1,695,824	1,695,824
Colombia	-	32,832	786	32,046	-	-	32,046	32,046
Comoros	200	88	3	285	-	197	88	285
Congo	1,199	177	677	699	-	522	177	699

Schedule 17.2

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	6,392	3,530	6,507	3,415	-	-	3,415	3,415
Côte d'Ivoire	3,596	1,588	64	5,120	-	3,532	1,588	5,120
Croatia	-	6,884	217	6,667	-	-	6,667	6,667
Cuba	9,594	5,295	9,818	5,071	-	-	5,071	5,071
Cyprus	13,583	6,708	13,828	6,463	-	-	6,463	6,463
Czech Republic	-	166,809	3,857	162,952	-	-	162,952	162,952
Democratic People's Republic of Korea	6,004	1,588	6,112	1,480	-	-	1,480	1,480
Democratic Republic of the Congo	2,796	706	51	3,451	-	2,745	706	3,451
Denmark	-	664,587	24,948	639,639	-	-	639,639	639,639
Djibouti	200	88	153	135	-	47	88	135
Dominica	200	88	3	285	-	197	88	285
Dominican Republic	5,993	4,060	108	9,945	-	5,885	4,060	9,945
Ecuador	7,991	4,413	144	12,260	-	7,847	4,413	12,260
Egypt	25,968	14,298	26,436	13,830	-	-	13,830	13,830
El Salvador	4,793	3,177	87	7,883	-	4,706	3,177	7,883
Equatorial Guinea	200	88	3	285	-	197	88	285
Eritrea	200	88	3	285	-	197	88	285
Estonia	4,802	8,826	4,889	8,739	-	-	8,739	8,739
Ethiopia	1,199	354	1,221	332	-	-	332	332
Fiji	-	706	29	677	-	-	677	677
Finland	-	463,357	19,577	443,780	-	-	443,780	443,780
France	15,836,628	7,339,721	16,122,445	7,053,904	-	-	7,053,904	7,053,904
Gabon	5,993	2,471	108	8,356	-	5,885	2,471	8,356
Gambia	200	88	203	85	-	-	85	85
Georgia	2,830	883	51	3,662	-	2,779	883	3,662
Germany	19,689,077	8,671,398	20,044,441	8,316,034	-	-	8,316,034	8,316,034
Ghana	-	883	51	832	-	-	832	832
Greece	700,894	478,361	713,548	465,707	-	-	465,707	465,707
Grenada	200	88	203	85	-	-	85	85
Guatemala	7,192	4,766	130	11,828	-	7,062	4,766	11,828
Guinea	600	265	12	853	-	588	265	853
Guinea-Bissau	200	88	3	285	-	197	88	285
Guyana	400	177	7	570	-	393	177	570
Haiti	399	177	8	568	-	391	177	568
Honduras	-	883	883	-	-	-	-	-
Hungary	-	21,359	865	20,494	-	-	20,494	20,494
Iceland	-	29,125	1,154	27,971	-	-	27,971	27,971
India	-	60,545	2,156	58,389	-	-	58,389	58,389
Indonesia	75,097	35,480	76,453	34,124	-	-	34,124	34,124

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	64,410	44,659	65,571	43,498	-	-	43,498	43,498
Iraq	12,820	22,417	230	35,007	-	12,590	22,417	35,007
Ireland	-	261,245	8,075	253,170	-	-	253,170	253,170
Israel	139,814	368,039	2,524	505,329	-	137,290	368,039	505,329
Italy	10,860,558	4,495,889	11,056,572	4,299,875	-	-	4,299,875	4,299,875
Jamaica	2,397	706	43	3,060	-	2,354	706	3,060
Japan	41,087,234	17,324,261	41,828,930	16,582,565	-	-	16,582,565	16,582,565
Jordan	2,397	1,412	2,440	1,369	-	-	1,369	1,369
Kazakhstan	19,227	5,119	346	24,000	-	18,881	5,119	24,000
Kenya	2,796	1,412	51	4,157	-	2,745	1,412	4,157
Kiribati	199	88	3	284	-	196	88	284
Kuwait	-	26,125	923	25,202	-	-	25,202	25,202
Kyrgyzstan	-	177	43	134	-	-	134	134
Lao People's Democratic Republic	200	88	3	285	-	197	88	285
Latvia	6,812	1,765	6,935	1,642	-	-	1,642	1,642
Lebanon	6,392	2,118	115	8,395	-	6,277	2,118	8,395
Lesotho	399	88	407	80	-	-	80	80
Liberia	799	177	15	961	-	784	177	961
Libyan Arab Jamahiriya	49,561	11,826	895	60,492	-	48,666	11,826	60,492
Liechtenstein	-	5,296	217	5,079	-	-	5,079	5,079
Lithuania	6,012	3,001	6,120	2,893	-	-	2,893	2,893
Luxembourg	135,833	70,606	138,284	66,155	-	-	68,155	68,155
Madagascar	600	265	319	546	-	281	265	546
Malawi	399	177	8	568	-	391	177	568
Malaysia	73,101	41,834	74,421	40,514	-	-	40,514	40,514
Maldives	200	88	3	285	-	197	88	285
Mali	-	177	8	169	-	-	169	169
Malta	-	2,648	100	2,548	-	-	2,548	2,548
Marshall Islands	400	177	7	570	-	393	177	570
Mauritania	200	88	3	285	-	197	88	285
Mauritius	3,596	1,942	64	5,474	-	3,532	1,942	5,474
Mexico	397,470	192,933	404,644	185,759	-	-	185,759	185,759
Micronesia (Federated States of)	400	177	407	170	-	-	170	170
Monaco	7,991	3,530	8,135	3,386	-	-	3,386	3,386
Mongolia	799	177	15	961	-	784	177	961
Morocco	16,379	7,943	296	24,026	-	16,083	7,943	24,026
Mozambique	-	88	3	85	-	-	85	85
Myanmar	1,598	883	29	2,452	-	1,569	883	2,452
Namibia	1,398	618	1,423	593	-	-	593	593

Schedule 17.2

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Nauru	-	88	3	85	-	-	85	85
Nepal	798	354	15	1,137	-	783	354	1,137
Netherlands	3,259,972	1,542,758	3,318,809	1,483,921	-	-	1,483,921	1,483,921
New Zealand	207,552	213,585	215,520	205,617	-	-	205,617	205,617
Nicaragua	400	177	407	170	-	-	170	170
Niger	399	88	8	479	-	391	88	479
Nigeria	12,806	10,944	13,036	10,714	-	-	10,714	10,714
Norway	-	573,680	21,992	551,688	-	-	551,688	551,688
Oman	20,374	10,944	20,742	10,576	-	-	10,576	10,576
Pakistan	-	10,768	425	10,343	-	-	10,343	10,343
Palau	200	88	3	285	-	197	88	285
Panama	5,194	3,177	5,288	3,083	-	-	3,083	3,083
Papua New Guinea	1,398	529	25	1,902	-	1,373	529	1,902
Paraguay	5,593	2,825	100	8,318	-	5,493	2,825	8,318
Peru	39,541	21,006	714	59,833	-	38,827	21,006	59,833
Philippines	32,357	17,828	22,941	27,244	-	9,416	17,828	27,244
Poland	-	62,310	1,414	60,896	-	-	60,896	60,896
Portugal	860,747	410,402	15,538	1,255,611	-	845,209	410,402	1,255,611
Qatar	13,184	6,001	13,422	5,763	-	-	5,763	5,763
Republic of Korea	401,872	305,021	409,126	297,767	-	-	297,767	297,767
Republic of Moldova	4,017	353	4,089	281	-	-	281	281
Romania	22,403	10,414	22,807	10,010	-	-	10,010	10,010
Russian Federation	-	1,354,400	47,032	1,307,368	-	-	1,307,368	1,307,368
Rwanda	-	88	3	85	-	-	85	85
Saint Kitts and Nevis	200	88	203	85	-	-	85	85
Saint Lucia	200	177	377	-	-	-	-	-
Saint Vincent and the Grenadines	200	88	3	285	-	197	88	285
Samoa	200	88	3	285	-	197	88	285
San Marino	3,995	1,765	4,067	1,693	-	-	1,693	1,693
Sao Tome and Principe	200	88	3	285	-	197	88	285
Saudi Arabia	224,543	98,320	228,595	94,268	-	-	94,268	94,268
Senegal	1,199	441	22	1,618	-	1,177	441	1,618
Seychelles	399	177	8	568	-	391	177	568
Sierra Leone	200	88	3	285	-	197	88	285
Singapore	-	69,724	1,291	68,433	-	-	68,433	68,433
Slovakia	-	7,590	253	7,337	-	-	7,337	7,337
Slovenia	24,369	14,298	24,809	13,858	-	-	13,858	13,858
Solomon Islands	200	88	3	285	-	197	88	285
Somalia	200	88	3	285	-	197	88	285

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
South Africa	-	72,372	13,195	59,177	-	-	59,177	59,177
Spain	5,175,600	2,236,470	5,269,010	2,143,060	-	-	2,143,060	2,143,060
Sri Lanka	4,793	2,825	4,880	2,738	-	-	2,738	2,738
Sudan	1,398	529	25	1,902	-	1,373	529	1,902
Suriname	798	177	15	960	-	783	177	960
Swaziland	799	353	15	1,137	-	784	353	1,137
Sweden	-	911,710	38,901	872,809	-	-	872,809	872,809
Syrian Arab Republic	25,568	14,298	461	39,405	-	25,107	14,298	39,405
Tajikistan	1,601	177	29	1,749	-	1,572	177	1,749
Thailand	67,909	48,542	69,135	47,316	-	-	47,316	47,316
The former Yugoslav Republic of Macedonia	1,598	1,059	29	2,628	-	1,569	1,059	2,628
Togo	200	88	3	285	-	197	88	285
Tonga	199	88	3	284	-	196	88	284
Trinidad and Tobago	6,394	2,825	115	9,104	-	6,279	2,825	9,104
Tunisia	11,187	5,472	202	16,457	-	10,985	5,472	16,457
Turkey	175,783	78,197	178,955	75,025	-	-	75,025	75,025
Turkmenistan	2,402	530	43	2,889	-	2,359	530	2,889
Tuvalu	-	88	(49)	137	-	-	137	137
Uganda	798	441	15	1,224	-	783	441	1,224
Ukraine	76,217	9,356	77,587	7,986	-	-	7,986	7,986
United Arab Emirates	71,113	36,010	72,397	34,726	-	-	34,726	34,726
United Kingdom of Great Britain and Northern Ireland	-	6,284,416	222,366	6,062,050	-	-	6,062,050	6,062,050
United Republic of Tanzania	600	354	12	942	-	588	354	942
United States of America	60,564,328	25,545,865	31,272,481	54,837,712	-	29,291,847	25,545,865	54,837,712
Uruguay	19,177	13,239	346	32,070	-	18,831	13,239	32,070
Uzbekistan	10,020	1,942	181	11,781	-	9,839	1,942	11,781
Vanuatu	200	88	158	130	-	42	88	130
Venezuela	63,966	37,068	1,154	99,880	-	62,812	37,068	99,880
Viet Nam	2,796	2,648	2,847	2,597	-	-	2,597	2,597
Yemen	1,997	616	2,034	581	-	-	581	581
Yugoslavia	-	3,530	(1,688)	5,218	-	-	5,218	5,218
Yugoslavia (Former)	10,409	-	187	10,222	-	10,222	-	10,222
Zambia	399	177	8	568	-	391	177	568
Zimbabwe	1,798	706	33	2,471	-	1,765	706	2,471
Total	165,250,101	88,973,695	136,138,367	118,085,429	-	31,580,288	86,505,141	118,085,429

Statement XVIII

United Nations Transitional Administration in East Timor (UNTAET) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 December 1999-30 June 2000*
Income		
Assessed contributions b/	563 000	350 000
Voluntary contributions c/	60	-
Interest income	8 581	1 551
Other income	1 532	955
Total income	**573 173**	**352 506**
Expenditure (schedule 18.1)		
Total expenditure	**527 648**	**292 010**
Excess (shortfall) of income over expenditure	**45 525**	**60 496**
Savings on or cancellation of prior period obligations	19 024	-
Credits returned to Member States d/	(57 990)	-
Reserves and fund balances, beginning of period	60 496	-
Reserves and fund balances, end of period	**67 055**	**60 496**

Statement XVIII (concluded)

United Nations Transitional Administration in East Timor (UNTAET)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits	20 291	75 830
Cash pool e/	137 568	-
Assessed contributions receivable from Member States (schedule 18.2) b/	190 914	171 749
Accounts receivable from Member States	584	-
Other accounts receivable	7 869	5 876
Deferred charges	120	157
Inter-office transactions pending processing	220	88
Total assets	**357 566**	**253 700**
Liabilities		
Contributions or payments received in advance	145	-
Unliquidated obligations - current period	191 803	159 718
Unliquidated obligations - prior period	49 577	-
Accounts payable to Member States	23 907	-
Other accounts payable f/	7 558	15 041
Inter-fund balances payable	17 426	8 426
Due to United Nations Peacekeeping Reserve Fund	-	10 000
Deferred credits	72	-
Inter-office transactions pending processing	23	19
Total liabilities	**290 511**	**193 204**
Reserves and fund balances		
Cumulative surplus	67 055	60 496
Total reserves and fund balances	**67 055**	**60 496**
Total liabilities, reserves and fund balances	**357 566**	**253 700**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents voluntary contribution in kind of $80,000 from Australia for which budgetary provisions were made for rental of premises.

d/ Under the terms of General Assembly resolution 55/228 B of 14 June 2001, the total assessment to Member States was reduced by $57,990,000, representing the unencumbered balance for the period ending 30 June 2000.

e/ Represents share of the cash pool and comprises cash and term deposits of $24,224,658, short-term investments of $30,217,035 (market value $30,549,753), long-term investments of $81,303,539 (market value $83,649,527) and accrued interest receivable of $1,822,557.

f/ Includes $3,064,75[illegible] representing claims from vendors pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 18.1

United Nations Transitional Administration in East Timor (UNTAET)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	6 424	5 558	217	5 775
Military contingents	154 391	86 521	64 413	150 934
Other requirements pertaining to military personnel				
Contingent-owned equipment	35 368	424	34 944	35 368
Self-sustainment	36 995	940	36 055	36 995
Death and disability compensation	2 000	308	1 692	2 000
Subtotal, military personnel	**235 178**	**93 751**	**137 321**	**231 072**
Civilian personnel				
Civilian police	57 012	49 568	2 358	51 926
International and local staff	109 299	99 902	3 241	103 143
United Nations volunteers	17 882	15 359	8	15 367
Subtotal, civilian personnel	**184 193**	**164 829**	**5 607**	**170 436**
Operational requirements				
Premises/accommodation	7 843	2 417	3 234	5 651
Infrastructure repairs	9 250	175	5 672	5 847
Transport operations	13 537	7 815	4 717	12 532
Air operations	57 610	36 143	20 076	56 219
Naval operations	1 896	50	416	466
Communications	9 884	3 876	4 998	8 874
Other equipment	5 737	1 900	2 607	4 507
Supplies and services	13 680	7 705	4 842	12 547
Air and surface freight	2 676			
Transport of contingent-owned equipment	-	971	184	1 155
Commercial freight and cartage	-	1 157	125	1 282
Subtotal, operational requirements	**122 113**	**62 209**	**46 871**	**109 080**
Other programmes				
Election-related supplies and services	2 875	125	1 585	1 710
Public information programmes	1 550	370	406	776
Training programmes	143	57	13	70
Subtotal, other programmes	**4 568**	**552**	**2 004**	**2 556**
Staff assessment	**16 948**	**14 444**	-	**14 444**
Voluntary contributions in kind (budgeted)	**60**	**60**	-	**60**
Total	**563 060** a/	**335 845**	**191 803**	**527 648**

a/ Based on the appropriation approved by the General Assembly in its resolution 55/228 A of 23 December 2000.

United Nations Transitional Administration in East Timor (UNTAET)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	1,023	3,003	160	3,866	-	863	3,003	3,866
Albania	2,047	3,276	3,531	1,792	-	-	1,792	1,792
Algeria	59,465	85,185	68,601	76,049	-	-	76,049	76,049
Andorra	13,643	21,843	23,538	11,948	-	-	11,948	11,948
Angola	3,411	3,275	3,942	2,744	-	-	2,744	2,744
Antigua and Barbuda	682	1,090	106	1,666	-	576	1,090	1,666
Argentina	744,513	1,233,559	259,708	1,718,364	-	484,805	1,233,559	1,718,364
Armenia	4,593	4,368	8,961	-	-	-	-	-
Australia	-	8,515,858	8,515,858	-	-	-	-	-
Austria	3,212,433	5,171,224	5,542,657	2,841,000	-	-	2,841,000	2,841,000
Azerbaijan	8,604	8,191	14,047	2,748	-	-	2,748	2,748
Bahamas	4,233	14,745	18,978	-	-	-	-	-
Bahrain	18	19,113	12,745	6,386	-	-	6,386	6,386
Bangladesh	1,411	5,461	4,031	2,841	-	-	2,841	2,841
Barbados	2,257	9,283	2,9[illegible]	8,611	-	-	8,611	8,611
Belarus	41,382	41,501	82,883	-	-	-	-	-
Belgium	1,557,524	6,115,914	6,873,134	800,304	-	-	800,304	800,304
Belize	341	547	53	835	-	288	547	835
Benin	682	1,090	106	1,666	-	576	1,090	1,666
Bhutan	341	547	281	607	-	60	547	607
Bolivia	4,775	8,191	2,719	10,247	-	2,056	8,191	10,247
Bosnia and Herzegovina	834	4,915	531	5,218	-	303	4,915	5,218
Botswana	-	5,461	5,461	-	-	-	-	-
Brazil	1,003,345	2,021,518	156,262	2,868,601	-	847,083	2,021,518	2,868,601
Brunei Darussalam	5,643	28,942	21,693	12,892	-	-	12,892	12,892
Bulgaria	8,304	13,105	15,200	6,209	-	-	6,209	6,209
Burkina Faso	682	1,090	1,772	-	-	-	-	-
Burundi	341	547	53	835	-	288	547	835
Cambodia	682	1,091	506	1,267	-	176	1,091	1,267
Cameroon	8,868	12,015	1,806	19,077	-	7,062	12,015	19,077
Canada	-	14,484,354	14,484,354	-	-	-	-	-
Cape Verde	682	820	106	1,396	-	576	820	1,396
Central African Republic	341	547	53	835	-	288	547	835
Chad	341	547	888	-	-	-	-	-
Chile	92,273	182,385	106,720	167,938	-	-	167,938	167,938
China	-	8,670,764	2,981,410	5,689,354	-	-	5,689,354	5,689,354
Colombia	-	161,088	53,926	107,162	-	-	107,162	107,162
Comoros	341	547	53	835	-	288	547	835
Congo	2,047	2,184	2,077	2,154	-	-	2,154	2,154

Schedule 18.2

United Nations Transitional Administration in East Timor (UNTAET)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	10,915	19,658	6,325	24,248	-	4,590	19,658	24,248
Côte d'Ivoire	6,139	9,830	956	15,013	-	5,183	9,830	15,013
Croatia	-	37,679	37,679	-	-	-	-	-
Cuba	6,772	29,488	18,646	17,614	-	-	17,614	17,614
Cyprus	23,194	39,316	57,306	5,204	-	-	5,204	5,204
Czech Republic	-	808,170	227,134	581,036	-	-	581,036	581,036
Democratic People's Republic of Korea	10,633	13,107	1,594	22,146	-	9,039	13,107	22,146
Democratic Republic of the Congo	4,775	6,007	744	10,038	-	4,031	6,007	10,038
Denmark	-	3,945,307	3,945,307	-	-	-	-	-
Djibouti	341	547	456	432	-	-	432	432
Dominica	341	547	53	835	-	288	547	835
Dominican Republic	10,233	20,751	1,594	29,390	-	8,639	20,751	29,390
Ecuador	13,643	24,573	2,124	36,092	-	11,519	24,573	36,092
Egypt	18,340	79,725	98,065	-	-	-	-	-
El Salvador	8,186	16,381	4,146	20,421	-	4,040	16,381	20,421
Equatorial Guinea	141	547	53	635	-	88	547	635
Eritrea	341	547	53	835	-	288	547	835
Estonia	3,386	33,855	15,764	21,477	-	-	21,477	21,477
Ethiopia	847	2,729	3,241	335	-	-	335	335
Fiji	-	4,368	1,419	2,949	-	-	2,949	2,949
Finland	-	2,915,982	2,915,982	-	-	-	-	-
France	11,184,766	44,348,841	44,890,114	10,643,493	-	-	10,643,493	10,643,493
Gabon	10,233	15,836	5,232	20,837	-	5,001	15,836	20,837
Gambia	222	547	594	175	-	-	175	175
Georgia	5,975	6,553	744	11,784	-	5,231	6,553	11,784
Germany	-	53,738,150	53,738,150	-	-	-	-	-
Ghana	-	6,553	5,022	1,531	-	-	1,531	1,531
Greece	495,191	2,438,164	2,933,355	-	-	-	-	-
Grenada	341	547	713	175	-	-	175	175
Guatemala	10,667	24,573	7,912	27,328	-	2,755	24,573	27,328
Guinea	1,023	1,637	760	1,900	-	263	1,637	1,900
Guinea-Bissau	341	547	53	835	-	288	547	835
Guyana	282	1,093	106	1,269	-	176	1,093	1,269
Haiti	682	1,090	106	1,666	-	576	1,090	1,666
Honduras	-	4,368	4,368	-	-	-	-	-
Hungary	-	131,601	131,601	-	-	-	-	-
Iceland	-	177,471	177,471	-	-	-	-	-
India	-	350,572	350,572	-	-	-	-	-
Indonesia	53,046	212,418	265,464	-	-	-	-	-

Schedule 18.2

United Nations Transitional Administration in East Timor (UNTAET)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Iran (Islamic Republic of)	113,025	226,069	192,678	146,416	-	-	146,416	146,416
Iraq	23,129	86,822	3,399	106,552	-	19,730	86,822	106,552
Ireland	-	1,419,761	865,274	554,487	-	-	554,487	554,487
Israel	238,253	1,329,644	656,313	911,584	-	-	911,584	911,584
Italy	7,670,523	28,753,015	36,423,538	-	-	-	-	-
Jamaica	4,093	5,460	638	8,915	-	3,455	5,460	8,915
Japan	29,024,402	109,764,360	109,617,682	29,171,080	-	-	29,171,080	29,171,080
Jordan	4,093	7,644	2,331	9,406	-	1,762	7,644	9,406
Kazakhstan	13,543	42,046	28,497	27,092	-	-	27,092	27,092
Kenya	4,775	8,191	744	12,222	-	4,031	8,191	12,222
Kiribati	304	547	229	622	-	150	472	622
Kuwait	-	150,713	150,713	-	-	-	-	-
Kyrgyzstan	-	3,822	2,969	853	-	-	853	853
Lao People's Democratic Republic	341	547	53	835	-	288	547	835
Latvia	4,797	14,745	16,796	2,746	-	-	2,746	2,746
Lebanon	10,915	15,290	1,700	24,505	-	9,215	15,290	24,505
Lesotho	682	820	106	1,396	-	576	820	1,396
Liberia	1,364	1,638	213	2,789	-	1,151	1,638	2,789
Libyan Arab Jamahiriya	85,387	104,299	13,172	176,514	-	72,215	104,299	176,514
Liechtenstein	-	32,764	32,764	-	-	-	-	-
Lithuania	10,933	17,475	18,355	10,053	-	-	10,053	10,053
Luxembourg	95,935	404,087	500,022	-	-	-	-	-
Madagascar	1,023	1,637	980	1,680	-	43	1,637	1,680
Malawi	682	1,090	506	1,266	-	176	1,090	1,266
Malaysia	51,635	229,348	192,578	88,405	-	-	88,405	88,405
Maldives	341	547	53	835	-	288	547	835
Mali	-	1,090	495	595	-	-	595	595
Malta	-	15,836	15,836	-	-	-	-	-
Marshall Islands	282	1,093	106	1,269	-	176	1,093	1,269
Mauritania	341	547	53	835	-	288	547	835
Mauritius	2,539	10,922	956	12,505	-	1,583	10,922	12,505
Mexico	677,240	1,140,180	1,169,611	647,809	-	-	647,809	647,809
Micronesia (Federated States of)	682	1,093	1,071	704	-	-	704	704
Monaco	5,643	21,843	27,486	-	-	-	-	-
Mongolia	1,364	1,638	2,354	648	-	-	648	648
Morocco	27,969	46,961	15,924	59,006	-	12,045	46,961	59,006
Mozambique	-	547	53	494	-	-	494	494
Myanmar	2,729	4,913	425	7,217	-	2,304	4,913	7,217
Namibia	988	3,823	2,720	2,091	-	-	2,091	2,091

Schedule 18.2

United Nations Transitional Administration in East Timor (UNTAET)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	-	547	406	141	-	-	141	141
Nepal	1,365	2,183	1,013	2,535	-	352	2,183	2,535
Netherlands	2,302,427	9,228,472	11,530,899	-	-	-	-	-
New Zealand	-	1,264,136	1,264,136	-	-	-	-	-
Nicaragua	382	1,093	877	598	-	-	598	598
Niger	682	820	106	1,396	-	576	820	1,396
Nigeria	9,029	51,329	24,860	35,498	-	-	35,498	35,498
Norway	-	3,440,200	3,440,200	-	-	-	-	-
Oman	14,390	61,705	76,095	-	-	-	-	-
Pakistan	-	65,527	65,527	-	-	-	-	-
Palau	141	547	53	635	-	88	547	635
Panama	8,868	16,929	10,512	15,285	-	-	15,285	15,285
Papua New Guinea	988	3,549	1,772	2,765	-	-	2,765	2,765
Paraguay	9,550	16,382	1,488	24,444	-	8,062	16,382	24,444
Peru	67,133	119,042	10,517	175,658	-	56,616	119,042	175,658
Philippines	55,154	99,384	40,073	114,465	-	15,081	99,384	114,465
Poland	-	299,785	96,967	202,818	-	-	202,818	202,818
Portugal	854,981	2,446,364	1,921,145	1,380,200	-	-	1,380,200	1,380,200
Qatar	22,512	36,585	26,017	33,080	-	-	33,080	33,080
Republic of Korea	685,044	1,492,930	1,182,752	995,222	-	-	995,222	995,222
Republic of Moldova	7,622	6,552	14,174	-	-	-	-	-
Romania	39,299	62,797	81,197	20,899	-	-	20,899	20,899
Russian Federation	-	7,751,324	7,751,324	-	-	-	-	-
Rwanda	-	547	53	494	-	-	494	494
Saint Kitts and Nevis	341	547	870	18	-	-	18	18
Saint Lucia	341	817	194	964	-	147	817	964
Saint Vincent and the Grenadines	341	547	886	2	-	-	2	2
Samoa	141	547	-	688	-	141	547	688
San Marino	6,822	10,921	11,770	5,973	-	-	5,973	5,973
Sao Tome and Principe	341	547	53	835	-	288	547	835
Saudi Arabia	384,069	611,046	683,334	311,781	-	-	311,781	311,781
Senegal	2,047	3,003	319	4,731	-	1,728	3,003	4,731
Seychelles	682	1,090	106	1,666	-	576	1,090	1,666
Sierra Leone	341	547	53	835	-	288	547	835
Singapore	-	313,438	83,167	230,271	-	-	230,271	230,271
Slovakia	-	42,592	42,592	-	-	-	-	-
Slovenia	41,610	77,540	23,690	95,460	-	17,920	77,540	95,460
Solomon Islands	341	547	53	835	-	288	547	835
Somalia	341	547	53	835	-	288	547	835

United Nations Transitional Administration in East Timor (UNTAET)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
South Africa	-	1,223,201	1,223,201	-	-	-	-	-
Spain	3,655,384	13,992,892	5,031,581	12,616,695	-	-	12,616,695	12,616,695
Sri Lanka	3,386	15,289	9,323	9,352	-	-	9,352	9,352
Sudan	2,388	3,549	1,772	4,165	-	616	3,549	4,165
Suriname	1,365	1,636	213	2,788	-	1,152	1,636	2,788
Swaziland	1,364	2,184	990	2,558	-	374	2,184	2,558
Sweden	-	5,766,436	5,766,436	-	-	-	-	-
Syrian Arab Republic	43,657	79,179	6,798	116,038	-	36,859	79,179	116,038
Tajikistan	2,829	2,730	425	5,134	-	2,404	2,730	5,134
Thailand	47,967	242,997	132,073	158,891	-	-	158,891	158,891
The former Yugoslav Republic of Macedonia	2,729	5,460	425	7,764	-	2,280	5,484	7,764
Togo	341	547	53	835	-	288	547	835
Tonga	304	547	372	479	-	150	329	479
Trinidad and Tobago	11,015	17,474	1,700	26,789	-	9,315	17,474	26,789
Tunisia	7,901	32,218	2,974	37,145	-	4,927	32,218	37,145
Turkey	300,146	482,175	517,832	264,489	-	-	264,489	264,489
Turkmenistan	4,293	4,914	7,262	1,945	-	-	1,945	1,945
Tuvalu	-	274	(142)	416	-	-	416	416
Uganda	1,365	2,457	213	3,609	-	1,152	2,457	3,609
Ukraine	53,635	132,694	147,655	38,674	-	-	38,674	38,674
United Arab Emirates	121,422	208,597	138,288	191,731	-	-	191,731	191,731
United Kingdom of Great Britain and Northern Ireland	-	36,279,376	36,279,376	-	-	-	-	-
United Republic of Tanzania	1,023	1,910	160	2,773	-	863	1,910	2,773
United States of America	106,027,167	164,435,411	155,060,291	115,402,287	-	-	115,402,287	115,402,287
Uruguay	32,742	67,165	5,099	94,808	-	27,643	67,165	94,808
Uzbekistan	18,254	19,659	2,655	35,258	-	15,599	19,659	35,258
Vanuatu	341	547	468	420	-	-	420	420
Venezuela	110,745	202,043	16,996	295,792	-	93,749	202,043	295,792
Viet Nam	4,775	12,014	5,519	11,270	-	-	11,270	11,270
Yemen	3,411	4,642	2,434	5,619	-	977	4,642	5,619
Yugoslavia	-	10,921	(4,890)	15,811	-	-	15,811	15,811
Yugoslavia (Former)	18,536	10,102	2,762	25,876	-	15,774	10,102	25,876
Zambia	682	1,090	106	1,666	-	576	1,090	1,666
Zimbabwe	3,069	4,641	4,098	3,612	-	-	3,612	3,612
Total	171,748,611	551,001,702	531,836,031	190,914,282	-	1,853,896	189,060,386	190,914,282

Statement XIX

United Nations Mission in Ethiopia and Eritrea (UNMEE) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 31 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period
	31 July 2000-30 June 2001
Income	
Assessed contributions b/	189 190
Interest income	763
Other income	93
Total income	**190 046**
Expenditure (schedule 19.1)	
Total expenditure	**164 106**
Net excess (shortfall) of income over expenditure	**25 940**
Reserves and fund balances, end of period	**25 940**

Statement XIX (concluded)

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001
Assets	
Cash and term deposits	1 732
Cash pool c/	32 274
Assessed contributions receivable from Member States (schedule 19.2) b/	121 002
Accounts receivable from Member States	5
Other accounts receivable	634
Deferred charges	83
Inter-office transactions pending processing	1
Total assets	**155 731**
Liabilities	
Unliquidated obligations - current period	94 597
Other accounts payable	1 129
Inter-fund balances payable	5 051
Due to United Nations Peacekeeping Reserve Fund	29 000
Deferred credits	14
Total liabilities	**129 791**
Reserves and fund balances	
Cumulative surplus	25 940
Total reserves and fund balances	**25 940**
Total liabilities, reserves and fund balances	**155 731**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents share of the cash pool and comprises cash and term deposits of $5,683,206, short-term investments of $7,089,043 (market value $7,167,100), long-term investments of $19,074,151 (market value $19,624,530) and accrued interest receivable of $427,580.

The accompanying notes are an integral part of the financial statements.

Schedule 19.1

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Expenditure for the period from 31 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	5 168	4 600	182	4 782
Military contingents	41 128	4 870	32 308	37 178
Other requirements pertaining to military personnel				
Contingent-owned equipment	9 438	-	9 438	9 438
Self-sustainment	6 254	-	6 254	6 254
Death and disability compensation	1 201	-	1 201	1 201
Subtotal, military personnel	**63 189**	**9 470**	**49 383**	**58 853**
Civilian personnel				
International and local staff	16 460	10 867	1 480	12 347
United Nations volunteers	229	32	50	82
Subtotal, civilian personnel	**16 689**	**10 899**	**1 530**	**12 429**
Operational requirements				
Premises/accommodation	11 955	5 266	5 019	10 285
Infrastructure repairs	220	50	83	133
Transport operations	13 652	5 965	6 611	12 576
Air operations	22 816	12 057	7 413	19 470
Communications	17 368	5 962	8 952	14 914
Other equipment	10 641	3 570	5 751	9 321
Supplies and services	5 214	1 480	2 151	3 631
Air and surface freight	13 841			
Transport of contingent-owned equipment	-	3 289	6 212	9 501
Commercial freight and cartage	-	676	487	1 163
Subtotal, operational requirements	**95 707**	**38 315**	**42 679**	**80 994**
Other programmes				
Public information programmes	435	123	149	272
Training programmes	137	55	13	68
Mine clearing programmes	1 010	4	714	718
Quick impact projects	700	-	129	129
Subtotal, other programmes	**2 282**	**182**	**1 005**	**1 187**
Support account for peacekeeping operations	**8 742**	**8 742**	-	**8 742**
Staff assessment				
Support account for peacekeeping operations	448	448	-	448
Mission staff	2 133	1 453	-	1 453
Subtotal, staff assessment	**2 581**	**1 901**	-	**1 901**
Total	**189 190** a/	**69 509**	**94 597**	**164 106**

a/ Based on the appropriation approved by the General Assembly in its resolution 55/252 A of 12 April 2001.

Schedule 19.2

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	-	1,067	-	1,067	-	-	1,067	1,067
Albania	-	1,120	-	1,120	-	-	1,120	1,120
Algeria	-	28,868	-	28,868	-	-	28,868	28,868
Andorra	-	7,464	-	7,464	-	-	7,464	7,464
Angola	-	1,058	-	1,058	-	-	1,058	1,058
Antigua and Barbuda	-	373	-	373	-	-	373	373
Argentina	-	422,409	-	422,409	-	-	422,409	422,409
Armenia	-	1,431	1,431	-	-	-	-	-
Australia	-	2,922,227	2,922,227	-	-	-	-	-
Austria	-	1,768,137	-	1,768,137	-	-	1,768,137	1,768,137
Azerbaijan	-	2,690	-	2,690	-	-	2,690	2,690
Bahamas	-	4,992	4,992	-	-	-	-	-
Bahrain	-	6,547	4,827	1,721	-	-	1,721	1,721
Bangladesh	-	1,867	-	1,867	-	-	1,867	1,867
Barbados	-	3,190	1,832	1,358	-	-	1,358	1,358
Belarus	-	13,600	13,600	-	-	-	-	-
Belgium	-	2,092,696	-	2,092,696	-	-	2,092,696	2,092,696
Belize	-	186	-	186	-	-	186	186
Benin	-	373	-	373	-	-	373	373
Bhutan	-	186	47	139	-	-	139	139
Bolivia	-	2,814	-	2,814	-	-	2,814	2,814
Bosnia and Herzegovina	-	1,663	-	1,663	-	-	1,663	1,663
Botswana	-	1,867	1,867	-	-	-	-	-
Brazil	-	702,580	-	702,580	-	-	702,580	702,580
Brunei Darussalam	-	10,090	8,527	1,563	-	-	1,563	1,563
Bulgaria	-	4,509	2,566	1,943	-	-	1,943	1,943
Burkina Faso	-	373	220	153	-	-	153	153
Burundi	-	186	-	186	-	-	186	186
Cambodia	-	374	-	374	-	-	374	374
Cameroon	-	4,047	-	4,047	-	-	4,047	4,047
Canada	-	4,938,092	4,938,092	-	-	-	-	-
Cape Verde	-	271	-	271	-	-	271	271
Central African Republic	-	186	-	186	-	-	186	186
Chad	-	186	109	77	-	-	77	77
Chile	-	63,286	-	63,286	-	-	63,286	63,286
China	-	3,021,937	-	3,021,937	-	-	3,021,937	3,021,937
Colombia	-	56,238	-	56,238	-	-	56,238	56,238
Comoros	-	186	-	186	-	-	186	186
Congo	-	717	-	717	-	-	717	717

Schedule 19.2

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	-	6,779	-	6,779	-	-	6,779	6,779
Côte d'Ivoire	-	3,361	-	3,361	-	-	3,361	3,361
Croatia	-	13,016	7,264	5,752	-	-	5,752	5,752
Cuba	-	10,170	-	10,170	-	-	10,170	10,170
Cyprus	-	13,498	3,590	9,908	-	-	9,908	9,908
Czech Republic	-	282,512	282,512	-	-	-	-	-
Democratic People's Republic of Korea	-	4,389	-	4,389	-	-	4,389	4,389
Democratic Republic of the Congo	-	2,005	-	2,005	-	-	2,005	2,005
Denmark	-	1,353,078	1,353,078	-	-	-	-	-
Djibouti	-	186	-	186	-	-	186	186
Dominica	-	186	-	186	-	-	186	186
Dominican Republic	-	7,215	-	7,215	-	-	7,215	7,215
Ecuador	-	8,474	-	8,474	-	-	8,474	8,474
Egypt	-	27,493	27,493	-	-	-	-	-
El Salvador	-	5,691	-	5,691	-	-	5,691	5,691
Equatorial Guinea	-	186	-	186	-	-	186	186
Eritrea	-	186	-	186	-	-	186	186
Estonia	-	12,155	5,502	6,653	-	-	6,653	6,653
Ethiopia	-	920	-	920	-	-	920	920
Fiji	-	1,492	1,255	237	-	-	237	237
Finland	-	995,212	995,212	-	-	-	-	-
France	-	15,184,878	8,844,012	6,340,866	-	-	6,340,866	6,340,866
Gabon	-	5,398	3,217	2,181	-	-	2,181	2,181
Gambia	-	186	156	30	-	-	30	30
Georgia	-	2,208	-	2,208	-	-	2,208	2,208
Germany	-	18,363,621	18,363,621	-	-	-	-	-
Ghana	-	2,208	1,385	823	-	-	823	823
Greece	-	847,976	713,309	134,667	-	-	134,667	134,667
Grenada	-	186	156	30	-	-	30	30
Guatemala	-	8,537	-	8,537	-	-	8,537	8,537
Guinea	-	562	-	562	-	-	562	562
Guinea-Bissau	-	186	-	186	-	-	186	186
Guyana	-	375	-	375	-	-	375	375
Haiti	-	373	-	373	-	-	373	373
Honduras	-	1,524	1,524	-	-	-	-	-
Hungary	-	44,994	44,994	-	-	-	-	-
Iceland	-	60,730	60,730	-	-	-	-	-
India	-	120,492	101,352	19,140	-	-	19,140	19,140
Indonesia	-	72,798	61,233	11,565	-	-	11,565	11,565

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Iran (Islamic Republic of)	-	78,679	-	78,679	-	-	78,679	78,679
Iraq	-	31,135	-	31,135	-	-	31,135	31,135
Ireland	-	490,768	412,819	77,949	-	-	77,949	77,949
Israel	-	481,109	-	481,109	-	-	481,109	481,109
Italy	-	9,800,543	5,837,031	3,963,512	-	-	3,963,512	3,963,512
Jamaica	-	1,834	291	1,543	-	-	1,543	1,543
Japan	-	37,441,580	-	37,441,580	-	-	37,441,580	37,441,580
Jordan	-	2,643	-	2,643	-	-	2,643	2,643
Kazakhstan	-	14,077	9,100	4,977	-	-	4,977	4,977
Kenya	-	2,814	-	2,814	-	-	2,814	2,814
Kiribati	-	186	-	186	-	-	186	186
Kuwait	-	51,818	51,818	-	-	-	-	-
Kyrgyzstan	-	1,230	-	1,230	-	-	1,230	1,230
Lao People's Democratic Republic	-	186	-	186	-	-	186	186
Latvia	-	4,931	4,931	-	-	-	-	-
Lebanon	-	5,163	-	5,163	-	-	5,163	5,163
Lesotho	-	271	-	271	-	-	271	271
Liberia	-	545	-	545	-	-	545	545
Libyan Arab Jamahiriya	-	34,769	29,005	5,764	-	-	5,764	5,764
Liechtenstein	-	11,198	11,198	-	-	-	-	-
Lithuania	-	6,003	-	6,003	-	-	6,003	6,003
Luxembourg	-	139,027	116,928	22,099	-	-	22,099	22,099
Madagascar	-	562	-	562	-	-	562	562
Malawi	-	373	-	373	-	-	373	373
Malaysia	-	79,214	79,214	-	-	-	-	-
Maldives	-	186	-	186	-	-	186	186
Mali	-	373	-	373	-	-	373	373
Malta	-	5,426	5,426	-	-	-	-	-
Marshall Islands	-	375	-	375	-	-	375	375
Mauritania	-	186	-	186	-	-	186	186
Mauritius	-	3,763	1,637	2,126	-	-	2,126	2,126
Mexico	-	391,188	-	391,188	-	-	391,188	391,188
Micronesia (Federated States of)	-	375	-	375	-	-	375	375
Monaco	-	7,464	7,464	-	-	-	-	-
Mongolia	-	545	-	545	-	-	545	545
Morocco	-	16,113	-	16,113	-	-	16,113	16,113
Mozambique	-	186	30	156	-	-	156	156
Myanmar	-	1,695	-	1,695	-	-	1,695	1,695
Namibia	-	1,309	-	1,309	-	-	1,309	1,309

Schedule 19.2

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	-	186	186	-	-	-	-	-
Nepal	-	748	-	748	-	-	748	748
Netherlands	-	3,162,933	1,834,715	1,328,218	-	-	1,328,218	1,328,218
New Zealand	-	433,658	433,658	-	-	-	-	-
Nicaragua	-	375	-	375	-	-	375	375
Niger	-	271	-	271	-	-	271	271
Nigeria	-	18,004	-	18,004	-	-	18,004	18,004
Norway	-	1,178,832	1,178,787	45	-	-	45	45
Oman	-	21,257	-	21,257	-	-	21,257	21,257
Pakistan	-	22,427	18,864	3,563	-	-	3,563	3,563
Palau	-	186	-	186	-	-	186	186
Panama	-	5,863	-	5,863	-	-	5,863	5,863
Papua New Guinea	-	1,207	-	1,207	-	-	1,207	1,207
Paraguay	-	5,630	-	5,630	-	-	5,630	5,630
Peru	-	40,993	-	40,993	-	-	40,993	40,993
Philippines	-	34,273	-	34,273	-	-	34,273	34,273
Poland	-	104,872	-	104,872	-	-	104,872	104,872
Portugal	-	838,708	-	838,708	-	-	838,708	838,708
Qatar	-	12,518	7,318	5,200	-	-	5,200	5,200
Republic of Korea	-	521,339	-	521,339	-	-	521,339	521,339
Republic of Moldova	-	2,117	2,117	-	-	-	-	-
Romania	-	21,508	12,517	8,991	-	-	8,991	8,991
Russian Federation	-	2,666,514	2,666,514	-	-	-	-	-
Rwanda	-	186	-	186	-	-	186	186
Saint Kitts and Nevis	-	186	-	186	-	-	186	186
Saint Lucia	-	288	-	288	-	-	288	288
Saint Vincent and the Grenadines	-	186	-	186	-	-	186	186
Samoa	-	186	-	186	-	-	186	186
San Marino	-	3,732	-	3,732	-	-	3,732	3,732
Sao Tome and Principe	-	186	-	186	-	-	186	186
Saudi Arabia	-	208,760	-	208,760	-	-	208,760	208,760
Senegal	-	1,021	-	1,021	-	-	1,021	1,021
Seychelles	-	373	-	373	-	-	373	373
Sierra Leone	-	186	-	186	-	-	186	186
Singapore	-	110,444	55,591	54,853	-	-	54,853	54,853
Slovakia	-	14,680	14,680	-	-	-	-	-
Slovenia	-	26,809	-	26,809	-	-	26,809	26,809
Solomon Islands	-	186	-	186	-	-	186	186
Somalia	-	186	-	186	-	-	186	186

United Nations Mission in Ethiopia and Eritrea (UNMEE)
Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
South Africa	-	396,219	357,482	38,737	-	-	38,737	38,737
Spain	-	4,777,967	-	4,777,967	-	-	4,777,967	4,777,967
Sri Lanka	-	5,288	-	5,288	-	-	5,288	5,288
Sudan	-	1,207	-	1,207	-	-	1,207	1,207
Suriname	-	544	-	544	-	-	544	544
Swaziland	-	746	-	746	-	-	746	746
Sweden	-	1,967,257	1,967,257	-	-	-	-	-
Syrian Arab Republic	-	27,322	-	27,322	-	-	27,322	27,322
Tajikistan	-	888	-	888	-	-	888	888
Thailand	-	84,664	-	84,664	-	-	84,664	84,664
The former Yugoslav Republic of Macedonia	-	1,898	-	1,898	-	-	1,898	1,898
Togo	-	186	-	186	-	-	186	186
Tonga	-	186	109	77	-	-	77	77
Trinidad and Tobago	-	5,973	-	5,973	-	-	5,973	5,973
Tunisia	-	11,057	-	11,057	-	-	11,057	11,057
Turkey	-	164,838	-	164,838	-	-	164,838	164,838
Turkmenistan	-	1,633	-	1,633	-	-	1,633	1,633
Tuvalu	-	100	(21)	121	-	-	121	121
Uganda	-	849	-	849	-	-	849	849
Ukraine	-	43,245	-	43,245	-	-	43,245	43,245
United Arab Emirates	-	71,692	-	71,692	-	-	71,692	71,692
United Kingdom of Great Britain and Northern Ireland	-	12,470,821	12,470,821	-	-	-	-	-
United Republic of Tanzania	-	662	-	662	-	-	662	662
United States of America	-	55,086,229	-	55,086,229	-	-	55,086,229	55,086,229
Uruguay	-	23,368	-	23,368	-	-	23,368	23,368
Uzbekistan	-	6,504	-	6,504	-	-	6,504	6,504
Vanuatu	-	186	-	186	-	-	186	186
Venezuela	-	69,821	-	69,821	-	-	69,821	69,821
Viet Nam	-	4,227	-	4,227	-	-	4,227	4,227
Yemen	-	1,566	-	1,566	-	-	1,566	1,566
Yugoslavia	-	4,039	(742)	4,781	-	-	4,781	4,781
Zambia	-	373	-	373	-	-	373	373
Zimbabwe	-	1,581	-	1,581	-	-	1,581	1,581
Total	-	187,360,511	66,358,677	121,001,834	-	-	121,001,834	121,001,834

Statement XX

United Nations Peacekeeping Reserve Fund

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Interest income	10 290	6 400
Total income	**10 290**	**6 400**
Expenditure		
Total expenditure	**13**	**2**
Net excess (shortfall) of income over expenditure	**10 277**	**6 398**
Reserves and fund balances, beginning of period	180 619	174 221
Reserves and fund balances, end of period	**190 896**	**180 619**

Statement XX (concluded)

United Nations Peacekeeping Reserve Fund

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	5 363	108 335
Short-term investments	-	39 723
Cash pool a/	128 687	-
Assessed contributions receivable from Member States (schedule 20.1) b/	26	55
Other accounts receivable	-	665
Due from United Nations Observer Mission in Sierra Leone	-	1 000
Due from United Nations Transitional Administration in East Timor	-	10 000
Due from United Nations Mission in Ethiopia and Eritrea c/	29 000	-
Due from United Nations Mission in the Central African Republic d/	12 820	13 955
Due from United Nations Organization Mission in the Democratic Republic of the Congo e/	15 000	6 887
Total assets	**190 896**	**180 620**
Liabilities		
Inter-fund balances payable	-	1
Total liabilities	**-**	**1**
Reserves and fund balances		
Working capital funds f/	150 000	150 000
Cumulative surplus	40 896	30 619
Total reserves and fund balances	**190 896**	**180 619**
Total liabilities, reserves and fund balances	**190 896**	**180 620**

a/ Represents share of the cash pool and comprises cash and term deposits of $22,660,886, short-term investments of $28,266,436 (market value $28,577,676), long-term investments of $76,055,150 (market value $78,249,703) and accrued interest receivable of $1,704,906.

b/ Contributions assessed on Member States that joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 of 23 December 1992 establishing the Peacekeeping Reserve Fund.

c/ Represents advances for start-up costs for UNMEE.

d/ Represents advances for start-up costs for MINURCA.

e/ Represents advances for start-up costs for MONUC.

f/ Comprises amounts transferred from the balance of the excess of income over expenditure in the special accounts of UNTAG ($49,242,762) and UNIIMOG ($18,156,200) and from retained surpluses in the United Nations General Fund ($82,601,038).

The accompanying notes are an integral part of the financial statements.

Schedule 20.1

United Nations Peacekeeping Reserve Fund

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Andorra	15,000	-	-	15,000	15,000	-	-	15,000
Democratic People's Republic of Korea	15,000	-	15,000	-	-	-	-	-
Eritrea	1	-	-	1	1	-	-	1
Estonia	1,000	-	-	1,000	1,000	-	-	1,000
Kiribati	150	-	150	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lithuania	13,500	-	13,500	-	-	-	-	-
Marshall Islands	3,000	-	-	3,000	3,000	-	-	3,000
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Nauru	150	-	150	-	-	-	-	-
Palau	1,500	-	-	1,500	1,500	-	-	1,500
Republic of Korea	-	-	-	-	-	-	-	-
San Marino	5,219	-	-	5,219	5,219	-	-	5,219
Tonga	150	-	-	150	-	150	-	150
Total	54,670	-	28,800	25,870	25,720	150	-	25,870

Statement XXI

Support account for peacekeeping operations a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Allocation from other funds b/ c/	57 711	31 021
Funding from reserves and fund balances d/	2 179	3 866
Interest income	1 699	1 272
Other/miscellaneous income	24	1
Total income	**61 613**	**36 160**
Expenditure (schedule 21.1)		
Total expenditure	**62 026**	**38 361**
Excess (shortfall) of income over expenditure	**(413)**	**(2 201)**
Savings on or cancellation of prior period obligations	541	525
Transfers from reserves and fund balances d/	(2 179)	(3 866)
Reserves and fund balances, beginning of period	2 116	7 658
Reserves and fund balances, end of period	**65**	**2 116**

Statement XXI (concluded)

Support account for peacekeeping operations

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits	79	3 645
Short-term investment	-	526
Long-term investment	-	1 963
Cash pool e/	12 859	-
Other accounts receivable	301	258
Deferred charges	521	356
Total assets	**13 760**	**6 748**
Liabilities		
Unliquidated obligations - current period	4 614	1 009
Other accounts payable	206	623
Inter-fund balances payable	8 626	2 813
Deferred credits	249	187
Total liabilities	**13 695**	**4 632**
Reserves and fund balances		
Cumulative surplus	65	2 116 f/
Total reserves and fund balances	**65**	**2 116**
Total liabilities, reserves and fund balances	**13 760**	**6 748**

a/ See notes 2 and 3.

b/ In accordance with General Assembly resolutions 54/243 B and 55/238 dated 15 June and 23 December 2000, part of the cost estimates amounting to $48,520,900 and $9,190,200 respectively for the period from 1 July 2000 to 30 June 2001 are allocated on a pro rata basis among the individual active peacekeeping missions.

c/ Excludes an amount of $3,501,600 appropriated by the General Assembly in its resolution 55/271 of 14 June 2001, the prorating of which is implemented in the 2001-2002 appropriations of the various peacekeeping missions.

d/ Under the terms of General Assembly resolution 54/243 B, the unencumbered balance of $2,179,000 for the period from 1 July 1998 to 30 June 1999 is applied to the resources required for the period from 1 July 2000 to 30 June 2001.

e/ Represents share of the cash pool and comprises cash and term deposits of $2,264,306, short-term investments of $2,824,420 (market value $2,855,520), long-term investments of $7,599,534 (market value $7,818,816) and accrued interest receivable of $170,357.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 21.1

Support account for peacekeeping operations

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment		*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel					
International and local staff	43 965		44 509	1 285	45 794
Subtotal, civilian personnel	**43 965**		**44 509**	**1 285**	**45 794**
Operational requirements					
Premises/accommodation	2 945		2 945	-	2 945
Communications	519		294	225	519
Other equipment	2 418		596	1 762	2 358
Supplies and services	1 161		50	1 111	1 161
Subtotal, operational requirements	7 043		**3 885**	**3 098**	**6 983**
Other programmes					
Training programmes	**630**		366	**231**	**597**
Subtotal, other programmes	630		366	231	597
Staff assessment	**8 252**		**8 652**	-	**8 652**
Total	**59 890**	a/	**57 412**	**4 614**	**62 026**

a/ Based on the appropriations approved by the General Assembly in its resolutions 54/243 B and 55/238 of 15 June and 23 December 2000.

Statement XXII

United Nations Logistics Base at Brindisi (UNLB) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001
(Thousands of United States dollars)

	Period	
	1 July 2000-30 June 2001	*1 July 1999- 30 June 2000*
Income		
Allocation from other funds b/	7 585	6 083
Funding from reserves and fund balances c/	1 732	1 374
Interest income	323	289
Other/miscellaneous income	35	341
Total income	**9 675**	**8 087**
Expenditure (schedule 22.1)		
Total expenditure	**7 755**	**7 026**
Excess (shortfall) of income over expenditure	**1 920**	**1 061**
Savings on or cancellation of prior period obligations	284	128
Transfers from reserves and fund balances c/	(1 732)	(1 374)
Reserves and fund balances, beginning of period	3 934	4 119
Reserves and fund balances, end of period	**4 406**	**3 934**

Statement XXII (concluded)

United Nations Logistics Base at Brindisi (UNLB)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits	1 198	2 426
Cash pool d/	1 229	-
Other accounts receivable	4 216	2 505
Inter-fund balances receivable	248	913
Deferred charges	1	5
Inter-office transactions pending processing	1	2
Total assets	**6 893**	**5 851**
Liabilities		
Unliquidated obligations - current period	2 374	1 871
Other accounts payable	52	23
Deferred credits	11	18
Inter-office transactions pending processing	50	5
Total liabilities	**2 487**	**1 917**
Reserves and fund balances		
Cumulative surplus	4 406	3 934
Total reserves and fund balances	**4 406**	**3 934**
Total liabilities, reserves and fund balances	**6 893**	**5 851**

a/ See notes 2 and 3.

b/ In accordance with General Assembly resolution 54/278 of 15 June 2000, part of the cost estimates, amounting to $7,585,600 for the period from 1 July 2000 to 30 June 2001, are allocated on a pro rata basis among the individual active peacekeeping missions.

c/ In accordance with General Assembly resolution 54/278, the unencumbered balance of $451,800 from 1 July 1998 to 30 June 1999, the interest income of $114,000 and miscellaneous income of $1,166,000 was applied to the resources required for the period from 1 July 2000 to 30 June 2001.

d/ Represents share of the cash pool and comprises cash and term deposits of $216,459, short-term investments of $270,004 (market value $272,977), long-term investments of $726,487 (market value $747,449) and accrued interest receivable of $16,285.

The accompanying notes are an integral part of the financial statements.

Schedule 22.1

United Nations Logistics Base at Brindisi (UNLB)

Expenditure for the period from 1 July 2000 to 30 June 2001 as at 30 June 2001

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	4 493	3 559	61	3 620
Subtotal, civilian personnel	**4 493**	**3 559**	**61**	**3 620**
Operational requirements				
Premises/accommodation	1 008	229	670	899
Transport operations	364	49	211	260
Communications	727	206	422	628
Other equipment	1 149	283	733	1 016
Supplies and services	650	320	239	559
Air and surface freight				
Commercial freight and cartage	45	14	31	45
Subtotal, operational requirements	**3 943**	**1 101**	**2 306**	**3 407**
Other programmes				
Training programmes	45	33	7	40
Subtotal, other programmes	**45**	**33**	**7**	**40**
Staff assessment	836	688	-	688
Total	**9 317** a/	**5 381**	**2 374**	**7 755**

a/ Based on the appropriation approved by the General Assembly in its resolution 54/278 of 15 June 2000.

Statement XXIII

United Nations Preventive Deployment Force (UNPREDEP) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 January 1996 to 15 October 1999 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	1 January 1996 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	166 391	-	-
Voluntary contributions	2	-	-
Funding from reserves and fund balances	904	-	904
Interest income	10 506	4 267	3 676
Other/miscellaneous income	3 984	-	15
Total income	**181 787**	**4 267**	**4 595**
Expenditure			
Total expenditure	**152 276**	**-**	**1 076**
Excess (shortfall) of income over expenditure	**29 511**	**4 267**	**3 519**
Prior period adjustments	(152)	(39)	(152)
Net excess (shortfall) of income over expenditure	**29 359**	**4 228**	**3 367**
Savings on or cancellation of prior period obligations	6 334	16	1 425
Credits returned to Member States	(13 678)	-	(258)
Transfer from reserves and fund balances	(904)	-	(904)
Reserves and fund balances, beginning of period	-	21 111	17 481
Reserves and fund balances, end of period	**21 111**	**25 355**	**21 111**

Statement XXIII (concluded)

United Nations Preventive Deployment Force (UNPREDEP)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	15	65 207
Cash pool c/	68 508	-
Assessed contributions receivable from Member States (schedule 23.1) b/	9 449	9 568
Other accounts receivable	6	264
Inter-office transactions pending processing	-	2
Total assets	**77 978**	**75 041**
Liabilities		
Contributions or payments received in advance	182	238 e/
Unliquidated obligations - current period	-	904
Unliquidated obligations - prior periods	4 501	20 088
Accounts payable to Member States	47 718	31 933 e/
Other accounts payable d/	117	478
Inter-fund balances payable	96	254
Deferred credits	9	31
Inter-office transactions pending processing	-	4
Total liabilities	**52 623**	**53 930**
Reserves and fund balances		
Cumulative surplus	25 355	21 111
Total reserves and fund balances	**25 355**	**21 111**
Total liabilities, reserves and fund balances	**77 978**	**75 041**

a/ See note 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents share of the cash pool and comprises cash and term deposits of $12,063,645, short-term investments of $15,047,791 (market value $15,213,481), long-term investments of $40,488,376 (market value $41,656,654) and accrued interest receivable of $907,616.

d/ Represents claims pending settlement of $117,581, which have been transferred from prior period unliquidated obligations to accounts payable.

e/ Reclassifed to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

United Nations Preventive Deployment Force (UNPREDEP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	1,136	-	-	1,136	1,108	28	-	1,136
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	3	-	3	-	-	-	-	-
Angola	601	-	601	-	-	-	-	-
Antigua and Barbuda	644	-	-	644	625	19	-	644
Argentina	28,340	-	28,340	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	797	-	-	797	473	324	-	797
Bangladesh	-	-	-	-	-	-	-	-
Barbados	1,429	-	-	1,429	1,277	152	-	1,429
Belarus	-	-	-	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	27	-	-	27	8	19	-	27
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	536	-	-	536	441	95	-	536
Botswana	-	-	-	-	-	-	-	-
Brazil	471,438	-	-	471,438	443,496	27,942	-	471,438
Brunei Darussalam	2,010	-	-	2,010	1,630	380	-	2,010
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	82	-	82	-	-	-	-	-
Burundi	985	-	-	985	975	10	-	985
Cambodia	6	-	-	6	-	6	-	6
Cameroon	3,412	-	-	3,412	3,165	247	-	3,412
Canada	-	-	-	-	-	-	-	-
Cape Verde	1,002	-	1,002	-	-	-	-	-
Central African Republic	1,024	-	-	1,024	1,014	10	-	1,024
Chad	15	-	15	-	-	-	-	-
Chile	3,760	-	3,760	-	-	-	-	-
China	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	985	-	-	985	975	10	-	985
Congo	2,183	-	1,201	982	925	57	-	982

Schedule 23.1

United Nations Preventive Deployment Force (UNPREDEP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	294	-	294	-	-	-	-	-
Côte d'Ivoire	2,632	-	-	2,632	2,461	171	-	2,632
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	2,741	-	-	2,741	2,608	133	-	2,741
Denmark	-	-	-	-	-	-	-	-
Djibouti	985	-	741	244	234	10	-	244
Dominica	985	-	-	985	975	10	-	985
Dominican Republic	18	-	-	18	-	18	-	18
Ecuador	1,471	-	1,471	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	71	-	71	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	902	-	-	902	846	56	-	902
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	3,798	-	-	3,798	3,513	285	-	3,798
Gambia	985	-	985	-	-	-	-	-
Georgia	26,404	-	-	26,404	26,043	361	-	26,404
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	985	-	985	-	-	-	-	-
Guatemala	4,493	-	-	4,493	4,151	342	-	4,493
Guinea	1,098	-	1,098	-	-	-	-	-
Guinea-Bissau	985	-	-	985	975	10	-	985
Guyana	-	-	-	-	-	-	-	-
Haiti	1,041	-	-	1,041	1,022	19	-	1,041
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	41,833	-	-	41,833	38,336	3,497	-	41,833

United Nations Preventive Deployment Force (UNPREDEP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	34,493	-	-	34,493	33,638	855	-	34,493
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	33	-	-	33	-	33	-	33
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	2,361	-	-	2,361	2,228	133	-	2,361
Kiribati	4	-	-	4	-	4	-	4
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	524	-	-	524	514	10	-	524
Latvia	-	-	-	-	-	-	-	-
Lebanon	3,674	-	-	3,674	3,370	304	-	3,674
Lesotho	1,041	-	-	1,041	1,022	19	-	1,041
Liberia	2,080	-	-	2,080	2,042	38	-	2,080
Libyan Arab Jamahiriya	44,848	-	44,848	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	2,338	-	2,338	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	1,098	-	561	537	509	28	-	537
Malawi	64	-	64	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	4	-	-	4	-	4	-	4
Mali	-	-	-	-	-	-	-	-
Malta	-	-	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	985	-	-	985	975	10	-	985
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	6	-	6	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	2,368	-	-	2,368	2,368	-	-	2,368
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	199	-	-	199	133	66	-	199

Schedule 23.1

United Nations Preventive Deployment Force (UNPREDEP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nauru	-	-	-	-	-	-	-	-
Nepal	171	-	160	11	-	11	-	11
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	514	-	514	-	-	-	-	-
Niger	1,041	-	-	1,041	1,022	19	-	1,041
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	2,779	-	-	2,779	1,809	970	-	2,779
Pakistan	-	-	-	-	-	-	-	-
Palau	101	-	14	87	77	10	-	87
Panama	3,573	-	3,573	-	-	-	-	-
Papua New Guinea	465	-	465	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	21,134	-	-	21,134	19,328	1,806	-	21,134
Philippines	517	-	517	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	17,926	-	-	17,926	-	17,926	-	17,926
Qatar	4,090	-	-	4,090	4,090	-	-	4,090
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	664	-	664	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	30	-	30	-	-	-	-	-
Saint Lucia	985	-	-	985	975	10	-	985
Saint Vincent and the Grenadines	985	-	985	-	-	-	-	-
Samoa	438	-	-	438	428	10	-	438
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	985	-	-	985	975	10	-	985
Saudi Arabia	1,831	-	1,831	-	-	-	-	-
Senegal	1,265	-	-	1,265	1,209	56	-	1,265
Seychelles	1,041	-	-	1,041	1,022	19	-	1,041
Sierra Leone	985	-	225	760	750	10	-	760
Singapore	-	-	-	-	-	-	-	-
Slovakia	9,130	-	9,130	-	-	-	-	-
Slovenia	1,772	-	-	1,772	1,772	-	-	1,772
Solomon Islands	4	-	-	4	-	4	-	4
Somalia	985	-	-	985	975	10	-	985

Schedule 23.1

United Nations Preventive Deployment Force (UNPREDEP)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	1,402	-	1,402	-	-	-	-	-
Suriname	743	-	734	9	9	-	-	9
Swaziland	2,074	-	-	2,074	2,036	38	-	2,074
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	16,398	-	-	16,398	15,181	1,217	-	16,398
Tajikistan	4,525	-	-	4,525	4,430	95	-	4,525
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	4	-	4	-	-	-	-	-
Togo	1,024	-	1,024	-	-	-	-	-
Tonga	4	-	-	4	-	4	-	4
Trinidad and Tobago	41	-	-	41	-	41	-	41
Tunisia	8,756	-	9	8,747	8,215	532	-	8,747
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	1,649	-	1,649	-	-	-	-	-
Uganda	690	-	-	690	653	37	-	690
Ukraine	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	117	-	-	117	89	28	-	117
United States of America	8,713,652	-	-	8,713,652	5,770,225	2,943,427	-	8,713,652
Uruguay	5,770	-	4,202	1,568	655	913	-	1,568
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	985	-	765	220	210	10	-	220
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	1,420	-	-	1,420	1,287	133	-	1,420
Yemen	1,493	-	1,493	-	-	-	-	-
Yugoslavia (Former)	24,751	-	-	24,751	24,105	646	-	24,751
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	1,085	-	1,085	-	-	-	-	-
Total	9,568,250	-	118,941	9,449,310	6,445,603	3,003,707	-	9,449,310

Statement XXIV

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and United Nations Civilian Police Support Group a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 January 1996 to 30 November 1998 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	1 January 1996 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	517 546	-	-
Voluntary contributions	298	-	-
Interest income	21 380	2 801	4 149
Other/miscellaneous income	4 039	49	91
Total income	**543 263**	**2 850**	**4 240**
Expenditure			
Total expenditure	**461 345**	-	-
Excess (shortfall) of income over expenditure	**81 918**	**2 850**	**4 240**
Prior period adjustments c/	(1 320)	(63)	(624)
Net excess (shortfall) of income over expenditure	**80 598**	**2 787**	**3 616**
Savings on or cancellation of prior period obligations	23 136	-	1 152
Credits returned to Member States	(50 236)	-	(864)
Reserves and fund balances, beginning of period	-	53 498	49 594
Reserves and fund balances, end of period	**53 498**	**56 285**	**53 498**

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and United Nations Civilian Police Support Group

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits	1	47 230
Cash pool d/	49 370	-
Assessed contributions receivable from Member States (schedule 24.1) b/	26 082	26 333
Accounts receivable from Member States	41	150
Other accounts receivable	4	387
Inter-fund balance receivable	162	183
Inter-office transactions pending processing	1	-
Total assets	**75 661**	**74 283**
Liabilities		
Contributions or payments received in advance	19	13 f/
Unliquidated obligations - prior periods	9 528	11 447
Accounts payable to Member States e/	9 667	9 115 f/
Other accounts payable	95	104
Deferred credits	67	98
Inter-office transactions pending processing	-	8
Total liabilities	**19 376**	**20 785**
Reserves and fund balances		
Cumulative surplus	56 285	53 498
Total reserves and fund balances	**56 285**	**53 498**
Total liabilities, reserves and fund balances	**75 661**	**74 283**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents salary-related expenditures of $35,978, travel expenditures of $4,515, bank service charges of $4,444, write-off accounts receivable of $3,115 and other miscellaneous operating expenditures of $15,277.

d/ Represents share of the cash pool and comprises cash and term deposits of $8,693,649, short-term investments of $10,844,169 (market value $10,963,574), long-term investments of $29,177,890 (market value $30,019,809) and accrued interest receivable of $654,072.

e/ Includes $770,940 representing claims pending settlement which have been transferred from prior period unliquidated obligations to accounts payable.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 24.1

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	4,414	-	-	4,414	4,414	-	-	4,414
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	261	-	261	-	-	-	-	-
Antigua and Barbuda	2,360	-	-	2,360	2,360	-	-	2,360
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	2,289	-	-	2,289	2,289	-	-	2,289
Belarus	-	-	-	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	1,962	-	-	1,962	1,962	-	-	1,962
Botswana	-	-	-	-	-	-	-	-
Brazil	1,468,492	-	-	1,468,492	1,468,492	-	-	1,468,492
Brunei Darussalam	3,541	-	-	3,541	3,541	-	-	3,541
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	268	-	268	-	-	-	-	-
Burundi	4,347	-	-	4,347	4,347	-	-	4,347
Cambodia	-	-	-	-	-	-	-	-
Cameroon	9,272	-	-	9,272	9,272	-	-	9,272
Canada	-	-	-	-	-	-	-	-
Cape Verde	4,346	-	4,346	-	-	-	-	-
Central African Republic	4,369	-	-	4,369	4,369	-	-	4,369
Chad	-	-	-	-	-	-	-	-
Chile	74,184	-	-	74,184	74,184	-	-	74,184
China	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	4,347	-	-	4,347	4,347	-	-	4,347
Congo	8,786	-	4,810	3,976	3,976	-	-	3,976

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	9,184	-	-	9,184	9,184	-	-	9,184
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	9,009	-	-	9,009	9,009	-	-	9,009
Denmark	-	-	-	-	-	-	-	-
Djibouti	4,347	-	3,272	1,075	1,075	-	-	1,075
Dominica	4,347	-	2,500	1,847	1,847	-	-	1,847
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	18,275	-	-	18,275	18,275	-	-	18,275
Egypt	-	-	-	-	-	-	-	-
El Salvador	9,183	-	2,204	6,979	6,979	-	-	6,979
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	36,681	-	36,681	-	-	-	-	-
Ethiopia	4,177	-	-	4,177	4,177	-	-	4,177
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	9,448	-	-	9,448	9,448	-	-	9,448
Gambia	4,347	-	4,347	-	-	-	-	-
Georgia	100,926	-	-	100,926	100,926	-	-	100,926
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	4,347	-	4,347	-	-	-	-	-
Guatemala	14,036	-	-	14,036	14,036	-	-	14,036
Guinea	4,392	-	4,392	-	-	-	-	-
Guinea-Bissau	4,347	-	-	4,347	4,347	-	-	4,347
Guyana	-	-	-	-	-	-	-	-
Haiti	4,368	-	-	4,368	4,368	-	-	4,368
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	128,747	-	-	128,747	128,747	-	-	128,747

Schedule 24.1

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	125,006	-	-	125,006	125,006	-	-	125,006
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	8,563	-	-	8,563	8,563	-	-	8,563
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	1,137	-	-	1,137	1,137	-	-	1,137
Latvia	-	-	-	-	-	-	-	-
Lebanon	9,359	-	-	9,359	9,359	-	-	9,359
Lesotho	4,368	-	-	4,368	4,368	-	-	4,368
Liberia	8,745	-	-	8,745	8,745	-	-	8,745
Libyan Arab Jamahiriya	132,988	-	132,988	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	4,392	-	2,244	2,148	2,148	-	-	2,148
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	4,392	-	4,392	-	-	-	-	-
Malta	124	-	-	124	124	-	-	124
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	4,347	-	-	4,347	4,347	-	-	4,347
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	3,447	-	-	3,447	3,447	-	-	3,447
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	2,191	-	2,191	-	-	-	-	-
Niger	4,368	-	-	4,368	4,368	-	-	4,368
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	4,444	-	-	4,444	4,444	-	-	4,444
Papua New Guinea	547	-	547	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	55,650	-	-	55,650	55,650	-	-	55,650
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	73,241	-	-	73,241	73,241	-	-	73,241
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	4,369	-	4,369	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	4,347	-	-	4 347	4,347	-	-	4,347
Saint Vincent and the Grenadines	4,347	-	4,347	-	-	-	-	-
Samoa	1,982	-	-	1,982	1,982	-	-	1,982
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,347	-	-	4,347	4,347	-	-	4,347
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	4,368	-	-	4,368	4,368	-	-	4,368
Sierra Leone	4,347	-	4,347	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	6,891	-	-	6,891	6,891	-	-	6,891
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	4,347	-	-	4,347	4,347	-	-	4,347
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

Schedule 24.1

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	4,524	-	4,524	-	-	-	-	-
Suriname	2,312	-	2,312	-	-	-	-	-
Swaziland	8,745	-	-	8,745	8,745	-	-	8,745
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	45,987	-	-	45,987	45,987	-	-	45,987
Tajikistan	17,660	-	-	17,660	17,660	-	-	17,660
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	4,217	-	4,217	-	-	-	-	-
Togo	4,369	-	4,369	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	27,191	-	-	27,191	27,191	-	-	27,191
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	2,115	-	-	2,115	2,115	-	-	2,115
Ukraine	25	-	25	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	23,660,028	-	-	23,660,028	23,660,028	-	-	23,660,028
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	4,347	-	3,375	972	972	-	-	972
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	1,775	-	-	1,775	1,775	-	-	1,775
Yemen	4,543	-	4,543	-	-	-	-	-
Yugoslavia (Former)	90,247	-	-	90,247	90,247	-	-	90,247
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	4,523	-	4,523	-	-	-	-	-
Total	26,332,661	-	250,741	26,081,920	26,081,920	-	-	26,081,920

Statement XXV

United Nations Observer Mission in Liberia (UNOMIL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 22 September 1993 to 30 June 1998 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	22 September 1993 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	141 984	-	-
Interest income	2 562	746	540
Other/miscellaneous income	1 214	18	15
Total income	**145 760**	**764**	**555**
Expenditure			
Total expenditure	**97 401**	-	-
Excess (shortfall) of income over expenditure	**48 359**	**764**	**555**
Prior period adjustments	(251)	(10)	(64)
Net excess (shortfall) of income over expenditure	**48 108**	**754**	**491**
Savings on or cancellation of prior period obligations	4 770	183	570
Credits returned to Member States	(38 382)	-	-
Reserves and fund balances, beginning of period	-	14 496	13 435
Reserves and fund balances, end of period	**14 496**	**15 433**	**14 496**

Statement XXV (concluded)

United Nations Observer Mission in Liberia (UNOMIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	273	9 657
Cash pool c/	11 615	-
Assessed contributions receivable from Member States (schedule 25.1) b/	3 980	5 439
Other accounts receivable	94	180
Inter-fund balances receivable	10	40
Inter-office transactions pending processing	4	14
Total assets	**15 976**	**15 330**
Liabilities		
Contributions or payments received in advance	7	1 e/
Unliquidated obligations - prior periods	82	82
Accounts payable to Member States	28	74 e/
Other accounts payable d/	385	538
Deferred credits	33	33
Inter-office transactions pending processing	8	106
Total liabilities	**543**	**834**
Reserves and fund balances		
Cumulative surplus	15 433	14 496
Total reserves and fund balances	**15 433**	**14 496**
Total liabilities, reserves and fund balances	**15 976**	**15 330**

a/ See notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Represents share of the cash pool and comprises cash and term deposits of $2,045,246, short-term investments of $2,551,172 (market value $2,579,263), long-term investments of $6,864,316 (market value $7,062,384) and accrued interest receivables of $153,875.

d/ Includes $267,791 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

e/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

United Nations Observer Mission in Liberia (UNOMIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	984	-	-	984	957	27	-	984
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	381	-	-	381	357	24	-	381
Argentina	6	-	6	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	65	-	-	65	-	65	-	65
Belarus	311,982	-	-	311,982	308,750	3,232	-	311,982
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	671	-	-	671	615	56	-	671
Botswana	-	-	-	-	-	-	-	-
Brazil	182,183	-	-	182,183	170,546	11,637	-	182,183
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	-	-	-	-	-	-	-	-
Burundi	979	-	-	979	957	22	-	979
Cambodia	-	-	-	-	-	-	-	-
Cameroon	1,008	-	-	1,008	917	91	-	1,008
Canada	-	-	-	-	-	-	-	-
Cape Verde	979	-	979	-	-	-	-	-
Central African Republic	981	-	-	981	957	24	-	981
Chad	-	-	-	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
China	1	-	1	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	979	-	-	979	957	22	-	979
Congo	1,333	-	730	603	552	51	-	603

Schedule 25.1

United Nations Observer Mission in Liberia (UNOMIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	750	-	-	750	666	84	-	750
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	1,182	-	-	1,182	1,113	69	-	1,182
Denmark	-	-	-	-	-	-	-	-
Djibouti	979	-	737	242	220	22	-	242
Dominica	979	-	-	979	957	22	-	979
Dominican Republic	2	-	2	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	-	-	-	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	493	-	-	493	461	32	-	493
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	2,814	-	-	2,814	2,707	107	-	2,814
Gambia	979	-	979	-	-	-	-	-
Georgia	31,003	-	-	31,003	30,378	625	-	31,003
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	979	-	979	-	-	-	-	-
Guatemala	3,088	-	-	3,088	2,945	143	-	3,088
Guinea	982	-	982	-	-	-	-	-
Guinea-Bissau	979	-	-	979	957	22	-	979
Guyana	-	-	-	-	-	-	-	-
Haiti	525	-	-	525	501	24	-	525
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	20,912	-	-	20,912	19,752	1,160	-	20,912

Schedule 25.1

United Nations Observer Mission in Liberia (UNOMIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	26,815	-	-	26,815	25,972	843	-	26,815
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	408	-	-	408	342	66	-	408
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	349	-	-	349	327	22	-	349
Latvia	-	-	-	-	-	-	-	-
Lebanon	1,211	-	-	1,211	1,112	99	-	1,211
Lesotho	410	-	-	410	386	24	-	410
Liberia	1,957	-	1,957	-	-	-	-	-
Libyan Arab Jamahiriya	31,249	-	31,249	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	1,171	-	598	573	548	25	-	573
Malawi	1	-	1	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	982	-	982	-	-	-	-	-
Malta	249	-	-	249	158	91	-	249
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	979	-	-	979	957	22	-	979
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	1	-	-	1	-	1	-	1

Schedule 25.1

United Nations Observer Mission in Liberia (UNOMIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	491	-	491	-	-	-	-	-
Niger	981	-	-	981	957	24	-	981
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	1,404	-	1,404	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	12,004	-	-	12,004	11,468	536	-	12,004
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	1,839	-	1,839	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-
Russian Federation	1	-	1	-	-	-	-	-
Rwanda	1	-	1	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	523	-	523	-	-	-	-	-
Saint Vincent and the Grenadines	979	-	979	-	-	-	-	-
Samoa	408	-	-	408	386	22	-	408
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	979	-	-	979	957	22	-	979
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	1	-	-	1	-	1	-	1
Seychelles	981	-	-	981	957	24	-	981
Sierra Leone	979	-	979	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	2,413	-	-	2,413	1,931	482	-	2,413
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	979	-	-	979	957	22	-	979
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

United Nations Observer Mission in Liberia (UNOMIL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	993	-	993	-	-	-	-	-
Suriname	319	-	319	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	6,534	-	-	6,534	6,431	103	-	6,534
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	1,197	-	-	1,197	1,141	56	-	1,197
Togo	981	-	981	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	2,533	-	-	2,533	2,318	215	-	2,533
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	8,621	-	8,621	-	-	-	-	-
Uganda	1	-	-	1	-	1	-	1
Ukraine	1,398,663	-	1,398,663	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	3,333,200	-	377	3,332,823	2,153,370	1,179,453	-	3,332,823
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	979	-	760	219	197	22	-	219
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	418	-	418	-	-	-	-	-
Yemen	994	-	994	-	-	-	-	-
Yugoslavia (Former)	23,488	-	-	23,488	22,893	595	-	23,488
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	451	-	451	-	-	-	-	-
Total	5,439,294	-	1,458,975	3,980,318	2,779,986	1,200,332	-	3,980,318

Statement XXVI

United Nations Peace Forces (UNPF) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 12 January 1992 to 30 June 1997 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	12 January 1992 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	5 082 587	-	-
Voluntary contributions	37 360	-	-
Funding from reserves and fund balances	181 093	-	181 093
Interest income	46 068	509	1 478
Other/miscellaneous income	89 538	149	215
Total income	**5 436 646**	**658**	**182 786**
Expenditure			
Total expenditure	**4 867 418**	**-**	**179 900**
Excess (shortfall) of income over expenditure	**569 228**	**658**	**2 886**
Prior period adjustments	(5 569)	8	7 829
Net excess (shortfall) of income over expenditure	**563 659**	**666**	**10 715**
Savings on or cancellation of prior period obligations	254 233	3 376	43 252
Credits returned to Member States	(261 551)	-	-
Transfer from reserves and fund balances	(181 093)	-	(181 093)
Transfer to other funds	(59 014)	-	-
Reserves and fund balances, beginning of period	-	316 234	443 360
Reserves and fund balances, end of period	**316 234**	**320 276**	**316 234**

Statement XXVI (concluded)

United Nations Peace Forces (UNPF)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	55	34 001
Cash pool c/	106	-
Assessed contributions receivable from Member States (schedule 26.1) b/	616 994	621 513
Accounts receivable from Member States d/	127 544	721
Other accounts receivable	348	519
Inter-fund balances receivable	-	1 700
Inter-office transactions pending processing	-	331
Total assets	**745 047**	**658 785**
Liabilities		
Contributions or payments received in advance	22	11 683 f/
Unliquidated obligations - current	-	64 954
Unliquidated obligations - prior periods	41 978	7 341
Accounts payable to Member States	253 066	257 428 f/
Other accounts payable	599	596
Inter-fund balances payable	560	-
Due to United Nations Observer Mission in Angola	1 000	-
Deferred credits d/	127 546	109
Inter-office transactions pending processing	-	440
Total liabilities	**424 771**	**342 551**
Reserves and fund balances		
Authorized retained surplus e/	174 743	124 279 f/
Cumulative surplus	145 533	191 955 f/
Total reserves and fund balances	**320 276**	**316 234**
Total liabilities, reserves and fund balances	**745 047**	**658 785**

a/ See also note 2, 3 and 10.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Represents share of the cash pool and comprises cash and term deposits of $18,697, short-term investments of $23,323 (market value $23,579), long-term investments of $62,753 (market value $64,564) and accrued interest receivable of $1,407.

d/ In accordance with General Assembly resolution 51/12, includes expenditures totalling $127,379,954, which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits.

e/ See note 8.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 26.1

United Nations Peace Forces (UNPF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	47,802	-	-	47,802	47,802	-	-	47,802
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	1,705	-	-	1,705	1,705	-	-	1,705
Argentina	-	-	-	-	-	-	-	-
Armenia	590,322	-	319,107	271,215	271,215	-	-	271,215
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	692,001	-	190,428	501,573	501,573	-	-	501,573
Bahamas	-	-	-	-	-	-	-	-
Bahrain	49,973	-	-	49,973	49,973	-	-	49,973
Bangladesh	-	-	-	-	-	-	-	-
Barbados	7,226	-	-	7,226	7,226	-	-	7,226
Belarus	19,639,486	-	-	19,639,486	19,639,486	-	-	19,639,486
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	40,000	-	-	40,000	40,000	-	-	40,000
Bosnia and Herzegovina	1	-	-	1	1	-	-	1
Botswana	-	-	-	-	-	-	-	-
Brazil	2,528,441	-	-	2,528,441	2,528,441	-	-	2,528,441
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	100	-	100	-	-	-	-	-
Burkina Faso	47,802	-	14,590	33,212	33,212	-	-	33,212
Burundi	47,802	-	26,625	21,177	21,177	-	-	21,177
Cambodia	-	-	-	-	-	-	-	-
Cameroon	25,873	-	-	25,873	25,873	-	-	25,873
Canada	-	-	-	-	-	-	-	-
Cape Verde	47,802	-	-	47,802	47,802	-	-	47,802
Central African Republic	47,802	-	-	47,802	47,802	-	-	47,802
Chad	47,802	-	6,642	41,160	41,160	-	-	41,160
Chile	-	-	-	-	-	-	-	-
China	221	-	221	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	47,802	-	-	47,802	47,802	-	-	47,802
Congo	91,243	-	62,130	29,113	29,113	-	-	

United Nations Peace Forces (UNPF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	75,122	-	-	75,122	75,122	-	-	75,122
Côte d'Ivoire	-	-	-	-	-	-	-	-
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	41,401	-	-	41,401	41,401	-	-	41,401
Democratic People's Republic of Korea	448,302	-	-	448,302	448,302	-	-	448,302
Democratic Republic of the Congo	58,412	-	-	58,412	58,412	-	-	58,412
Denmark	-	-	-	-	-	-	-	-
Djibouti	47,802	-	35,977	11,825	11,825	-	-	11,825
Dominica	35,270	-	21,657	13,613	13,613	-	-	13,613
Dominican Republic	111,629	-	-	111,629	111,629	-	-	111,629
Ecuador	253,261	-	-	253,261	253,261	-	-	253,261
Egypt	-	-	-	-	-	-	-	-
El Salvador	95,613	-	10,136	85,477	85,477	-	-	85,477
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	9,418	-	-	9,418	9,418	-	-	9,418
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	147,652	-	-	147,652	147,652	-	-	147,652
Gambia	47,802	-	31,935	15,867	15,867	-	-	15,867
Georgia	1,716,740	-	-	1,716,740	1,716,740	-	-	1,716,740
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	45,586	-	45,586	-	-	-	-	-
Guatemala	146,743	-	-	146,743	146,743	-	-	146,743
Guinea	47,802	-	-	47,802	47,802	-	-	47,802
Guinea-Bissau	47,802	-	-	47,802	47,802	-	-	47,802
Guyana	-	-	-	-	-	-	-	-
Haiti	21,569	-	-	21,569	21,569	-	-	21,569
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	1,302,868	-	-	1,302,868	1,302,868	-	-	1,302,868

Schedule 26.1

United Nations Peace Forces (UNPF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	900,000	-	706,945	193,055	193,055	-	-	193,055
Iraq	1,276,537	-	-	1,276,537	1,276,537	-	-	1,276,537
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	799,276	-	551,272	248,004	248,004	-	-	248,004
Kenya	19,095	-	-	19,095	19,095	-	-	19,095
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	453,671	-	135,239	318,432	318,432	-	-	318,432
Lao People's Democratic Republic	823	-	-	823	823	-	-	823
Latvia	989,963	-	989,963	-	-	-	-	-
Lebanon	77,721	-	-	77,721	77,721	-	-	77,721
Lesotho	1,705	-	-	1,705	1,705	-	-	1,705
Liberia	95,613	-	-	95,613	95,613	-	-	95,613
Libyan Arab Jamahiriya	1,592,561	-	-	1,592,561	1,592,561	-	-	1,592,561
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	183,056	-	183,056	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	62,382	-	31,868	30,514	30,514	-	-	30,514
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	28,439	-	8,618	19,822	19,822	-	-	19,822
Malta	-	-	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	47,802	-	47,802	-	-	-	-	-
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	59,005	-	30	58,975	58,975	-	-	58,975
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-

United Nations Peace Forces (UNPF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	24,430	-	24,430	-	-	-	-	-
Niger	47,802	-	-	47,802	47,802	-	-	47,802
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	43,042	-	-	43,042	43,042	-	-	43,042
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	60,582	-	60,582	-	-	-	-	-
Papua New Guinea	26,468	-	26,468	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	573,676	-	-	573,676	573,676	-	-	573,676
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	147,452	-	147,452	-	-	-	-	-
Qatar	65,890	-	-	65,890	65,890	-	-	65,890
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	1,237,446	-	7,446	1,230,000	1,230,000	-	-	1,230,000
Romania	-	-	-	-	-	-	-	-
Russian Federation	291	-	291	-	-	-	-	-
Rwanda	47,802	-	47,802	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	17,569	-	15,569	2,000	2,000	-	-	2,000
Saint Vincent and the Grenadines	47,802	-	47,802	-	-	-	-	-
Samoa	401	-	-	401	401	-	-	401
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	47,802	-	-	47,802	47,802	-	-	47,802
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	40,961	-	-	40,961	40,961	-	-	40,961
Sierra Leone	47,802	-	47,802	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	10,954	-	-	10,954	10,954	-	-	10,954
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	47,802	-	-	47,802	47,802	-	-	47,802
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

Schedule 26.1

United Nations Peace Forces (UNPF)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	47,802	-	47,802	-	-	-	-	-
Suriname	823	-	823	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	216,025	-	-	216,025	216,025	-	-	216,025
Tajikistan	396,206	-	-	396,206	396,206	-	-	396,206
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	43,876	-	43,876	-	-	-	-	-
Togo	47,802	-	47,802	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	10,233	-	-	10,233	10,233	-	-	10,233
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	467,645	-	467,645	-	-	-	-	-
Uganda	823	-	-	823	823	-	-	823
Ukraine	79,357,522	-	-	79,357,522	79,357,522	-	-	79,357,522
United Arab Emirates	1,709,767	-	-	1,709,767	1,709,767	-	-	1,709,767
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	498,064,107	-	(27,791)	498,091,897	498,091,897	-	-	498,091,897
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	1,865,665	-	-	1,865,665	1,865,665	-	-	1,865,665
Vanuatu	47,802	-	37,108	10,694	10,694	-	-	10,694
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	95,613	-	1,244	94,369	94,369	-	-	94,369
Yemen	47,802	-	47,802	-	-	-	-	-
Yugoslavia (Former)	1,260,860	-	-	1,260,860	1,260,860	-	-	1,260,860
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	7,408	-	7,408	-	-	-	-	-
Total	621,513,402	-	4,519,289	616,994,113	616,994,113	-	-	616,994,113

Statement XXVII

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 15 February 1997 to 31 May 1997 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	15 February 1997 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	4 000	-	-
Interest income	42	1	1
Other/miscellaneous income	83	-	-
Total income	**4 125**	**1**	**1**
Expenditure			
Total expenditure	**3 946**	-	-
Excess (shortfall) of income over expenditure	**179**	**1**	**1**
Prior period adjustments	(8)	-	(9)
Net excess (shortfall) of income over expenditure	**171**	**1**	**(8)**
Savings on or cancellation of prior period obligations	138	-	-
Credits returned to Member States	(292)	-	-
Reserves and fund balances, beginning of period	-	17	25
Reserves and fund balances, end of period	**17**	**18**	**17**

Statement XXVII (concluded)

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	39	38
Assessed contributions receivable from Member States (schedule 27.1) b/	152	153
Total assets	**191**	**191**
Liabilities		
Contributions or payments received in advance	1	1 c/
Accounts payable to Member States	9	15 c/
Inter-fund balances payable	163	158
Total liabilities	**173**	**174**
Reserves and fund balances		
Cumulative surplus	18	17
Total reserves and fund balances	**18**	**17**
Total liabilities, reserves and fund balances	**191**	**191**

a/ See notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	38	-	-	38	38	-	-	38
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	38	-	-	38	38	-	-	38
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	-	-	-	-	-	-	-	-
Belarus	-	-	-	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	16	-	-	16	16	-	-	16
Botswana	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	38	-	38	-	-	-	-	-
Burundi	38	-	-	38	38	-	-	38
Cambodia	-	-	-	-	-	-	-	-
Cameroon	74	-	-	74	74	-	-	74
Canada	-	-	-	-	-	-	-	-
Cape Verde	38	-	38	-	-	-	-	-
Central African Republic	38	-	-	38	38	-	-	38
Chad	-	-	-	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	38	-	-	38	38	-	-	38
Congo	74	-	41	33	33	-	-	33

Schedule 27.1

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	74	-	-	74	74	-	-	74
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	371	-	371	-	-	-	-	-
Democratic Republic of the Congo	74	-	-	74	74	-	-	74
Denmark	-	-	-	-	-	-	-	-
Djibouti	38	-	29	9	9	-	-	9
Dominica	38	-	-	38	38	-	-	38
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	-	-	-	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	38	-	-	38	38	-	-	38
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	74	-	74	-	-	-	-	-
Gambia	-	-	-	-	-	-	-	-
Georgia	818	-	-	818	818	-	-	818
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	38	-	38	-	-	-	-	-
Guatemala	-	-	-	-	-	-	-	-
Guinea	38	-	38	-	-	-	-	-
Guinea-Bissau	38	-	-	38	38	-	-	38
Guyana	-	-	-	-	-	-	-	-
Haiti	38	-	-	38	38	-	-	38
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	1,038	-	-	1,038	1,038	-	-	1,038
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	74	-	-	74	74	-	-	74
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	38	-	-	38	38	-	-	38
Latvia	-	-	-	-	-	-	-	-
Lebanon	74	-	-	74	74	-	-	74
Lesotho	38	-	-	38	38	-	-	38
Liberia	74	-	-	74	74	-	-	74
Libyan Arab Jamahiriya	1,067	-	-	1,067	1,067	-	-	1,067
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	38	-	19	19	19	-	-	19
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	-	-	-	-	-	-	-	-
Malta	74	-	-	74	74	-	-	74
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	38	-	-	38	38	-	-	38
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-

Schedule 27.1

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	38	-	-	38	38	-	-	38
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	38	-	38	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	445	-	-	445	445	-	-	445
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	296	-	-	296	296	-	-	296
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	38	-	38	-	-	-	-	-
Saint Vincent and the Grenadines	38	-	38	-	-	-	-	-
Samoa	38	-	-	38	38	-	-	38
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	38	-	-	38	38	-	-	38
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	38	-	-	38	38	-	-	38
Sierra Leone	38	-	-	38	38	-	-	38
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	519	-	-	519	519	-	-	519
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	38	-	-	38	38	-	-	38
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	38	-	38	-	-	-	-	-
Suriname	38	-	38	-	-	-	-	-
Swaziland	74	-	-	74	74	-	-	74
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	149	-	-	149	149	-	-	149
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	35	-	35	-	-	-	-	-
Togo	38	-	38	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	223	-	-	223	223	-	-	223
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	25	-	25	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	144,390	-	-	144,390	144,390	-	-	144,390
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	38	-	29	9	9	-	-	9
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	74	-	-	74	74	-	-	74
Yemen	38	-	38	-	-	-	-	-
Yugoslavia (Former)	741	-	-	741	741	-	-	741
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	38	-	38	-	-	-	-	-
Total	152,750	-	1,079	151,671	151,671	-	-	151,671

Statement XXVIII

United Nations Mission in Haiti (UNMIH) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 23 September 1993 to 31 July 1996 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	23 September 1993 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	357 541	-	-
Voluntary contributions	1	-	-
Interest income	24 509	3 648	3 468
Other/miscellaneous income	3 002	5	11
Total income	**385 053**	**3 653**	**3 479**
Expenditure			
Total expenditure	**306 156**	-	-
Excess (shortfall) of income over expenditure	**78 897**	**3 653**	**3 479**
Prior period adjustments c/	(1 443)	(648)	-
Net excess (shortfall) of income over expenditure	**77 454**	**3 005**	**3 479**
Savings on or cancellation of prior period obligations	24 847	-	948
Credits returned to Member States	(43 434)	-	-
Other adjustments to reserves and fund balances	22	-	-
Reserves and fund balances, beginning of period	-	58 889	54 462
Reserves and fund balances, end of period	**58 889**	**61 894**	**58 889**

Statement XXVIII (concluded)

United Nations Mission in Haiti (UNMIH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	57	54 320
Cash pool d/	51 258	-
Assessed contributions receivable from Member States (schedule 28.1) b/	2 668	7 263
Accounts receivable from Member States	21	22
Other accounts receivable	1	164
Inter-fund balances receivable	16 880	18 709
Due from United Nations Mission for the Referendum in Western Sahara	41 300	29 800
Due from the United Nations Operation in Somalia	27 200	26 700
Due from the United Nations Mission in the Central African Republic	3 200	3 200
Total assets	**142 585**	**140 178**
Liabilities		
Contributions or payments received in advance	82	78 f/
Unliquidated obligations - prior periods	-	24 029
Accounts payable to Member States	55 663	56 336 f/
Other accounts payable e/	24 946	846
Total liabilities	**80 691**	**81 289**
Reserves and fund balances		
Cumulative surplus	61 894	58 889
Total reserves and fund balances	**61 894**	**58 889**
Total liabilities, reserves and fund balances	**142 585**	**140 178**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents reversal of savings on cancellation of prior period obligations amounting to $645,534 and miscellaneous charges and other adjustments of $2,752.

d/ Represents share of the cash pool and comprises cash and term deposits of $9,026,180, short-term investments of $11,258,958 (market value $11,382,930), long-term investments of $30,293,943 (market value $31,168,065) and accrued interest receivable of $679,090.

e/ Represents claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 28.1

United Nations Mission in Haiti (UNMIH)
Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	3,090	-	-	3,090	3,090	-	-	3,090
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	1,090	-	-	1,090	1,090	-	-	1,090
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	78	-	-	78	78	-	-	78
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	1	-	-	1	1	-	-	1
Bahrain	1,549	-	-	1,549	1,549	-	-	1,549
Bangladesh	-	-	-	-	-	-	-	-
Barbados	779	-	-	779	779	-	-	779
Belarus	1,021,228	-	-	1,021,228	1,021,228	-	-	1,021,228
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	1,369	-	-	1,869	1,869	-	-	1,869
Botswana	-	-	-	-	-	-	-	-
Brazil	996,122	-	-	996,122	996,122	-	-	996,122
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	-	-	-	-	-	-	-	-
Burundi	3,090	-	-	3,090	3,090	-	-	3,090
Cambodia	-	-	-	-	-	-	-	-
Cameroon	3,112	-	-	3,112	3,112	-	-	3,112
Canada	-	-	-	-	-	-	-	-
Cape Verde	3,090	-	3,090	-	-	-	-	-
Central African Republic	3,090	-	-	3,090	3,090	-	-	3,090
Chad	3,000	-	3,000	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
China	6	-	6	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	3,090	-	-	3,090	3,090	-	-	3,090
Congo	6,157	-	3,371	2,786	2,786	-	-	2,786

United Nations Mission in Haiti (UNMIH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	2,722	-	-	2,722	2,722	-	-	2,722
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	6,153	-	-	6,153	6,153	-	-	6,153
Denmark	-	-	-	-	-	-	-	-
Djibouti	3,090	-	2,326	764	764	-	-	764
Dominica	3,090	-	2,696	394	394	-	-	394
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	1	-	-	1	1	-	-	1
Egypt	3	-	3	-	-	-	-	-
El Salvador	6,188	-	2,188	4,000	4,000	-	-	4,000
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	24,559	-	24,559	-	-	-	-	-
Ethiopia	1,555	-	-	1,555	1,555	-	-	1,555
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	6,286	-	-	6,286	6,286	-	-	6,286
Gambia	3,090	-	2,090	1,000	1,000	-	-	1,000
Georgia	94,962	-	-	94,962	94,962	-	-	94,962
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	3,090	-	3,090	-	-	-	-	-
Guatemala	-	-	-	-	-	-	-	-
Guinea	3,090	-	3,090	-	-	-	-	-
Guinea-Bissau	3,090	-	-	3,090	3,090	-	-	3,090
Guyana	-	-	-	-	-	-	-	-
Haiti	704	-	-	704	704	-	-	704
Honduras	-	-	-	-	-	-	-	-
Hungary	7	-	-	7	7	-	-	7
Iceland	3	-	-	3	3	-	-	3
India	-	-	-	-	-	-	-	-
Indonesia	86,780	-	-	86,780	86,780	-	-	86,780

Schedule 28.1

United Nations Mission in Haiti (UNMIH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	86,498	-	-	86,498	86,498	-	-	86,498
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	468	-	-	468	468	-	-	468
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	418	-	-	418	418	-	-	418
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	700	-	-	700	700	-	-	700
Latvia	-	-	-	-	-	-	-	-
Lebanon	6,161	-	-	6,161	6,161	-	-	6,161
Lesotho	1,344	-	-	1,344	1,344	-	-	1,344
Liberia	6,188	-	-	6,188	6,188	-	-	6,188
Libyan Arab Jamahiriya	94,276	-	94,276	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	62,609	-	-	62,609	62,609	-	-	62,609
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	3,097	-	1,582	1,515	1,515	-	-	1,515
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	-	-	-	-	-	-	-	-
Malta	-	-	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	3,090	-	-	3,090	3,090	-	-	3,090
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-

United Nations Mission in Haiti (UNMIH)
Assessed Contributions Unpaid as at 30 June 2001
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	3,090	-	-	3,090	3,090	-	-	3,090
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	1,357	-	-	1,357	1,357	-	-	1,357
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	37,112	-	-	37,112	37,112	-	-	37,112
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	12	-	-	12	12	-	-	12
Qatar	2,909	-	-	2,909	2,909	-	-	2,909
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	65,785	-	-	65,785	65,785	-	-	65,785
Romania	-	-	-	-	-	-	-	-
Russian Federation	8	-	8	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	1,555	-	1,555	-	-	-	-	-
Saint Vincent and the Grenadines	2,881	-	2,881	-	-	-	-	-
Samoa	-	-	-	-	-	-	-	-
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	3,090	-	-	3,090	3,090	-	-	3,090
Saudi Arabia	34	-	-	34	34	-	-	34
Senegal	-	-	-	-	-	-	-	-
Seychelles	2,881	-	-	2,881	2,881	-	-	2,881
Sierra Leone	3,090	-	3,090	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	3,090	-	-	3,090	3,090	-	-	3,090
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

Schedule 28.1

United Nations Mission in Haiti (UNMIH)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	3,090	-	3,090	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Swaziland	1	-	-	1	1	-	-	1
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	30,829	-	-	30,829	30,829	-	-	30,829
Tajikistan	17,688	-	-	17,688	17,688	-	-	17,688
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	2,984	-	-	2,984	2,984	-	-	2,984
Togo	3,090	-	3,090	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	4,305	-	-	4,305	4,305	-	-	4,305
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	4,426,888	-	4,426,888	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	2,528	-	2,528	-	-	-	-	-
Uruguay	2	-	-	2	2	-	-	2
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	3,090	-	2,399	691	691	-	-	691
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	6,188	-	-	6,188	6,188	-	-	6,188
Yemen	3,090	-	3,090	-	-	-	-	-
Yugoslavia (Former)	67,541	-	-	67,541	67,541	-	-	67,541
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	1,553	-	1,553	-	-	-	-	-
Total	7,263,515	-	4,595,540	2,667,976	2,667,976	-	-	2,667,976

Statement XXIX

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 22 June 1993 to 19 April 1996 as at 30 June 2001

(Thousands of United States dollars)

	Period		
	22 June 1993 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	512 290	-	-
Voluntary contributions	477	-	-
Interest income	15 498	1 656	1 491
Other/miscellaneous income	6 837	142	63
Total income	**535 102**	**1 798**	**1 554**
Expenditure			
Total expenditure	**435 657**	-	-
Excess (shortfall) of income over expenditure	**99 445**	**1 798**	**1 554**
Prior period adjustments c/	(29 329)	(1 055)	(194)
Net excess (shortfall) of income over expenditure	**70 116**	**743**	**1 360**
Savings on or cancellation of prior period obligations	17 638	-	243
Credits returned to Member States	(11 819)	-	-
Transfer from other funds	260	-	-
Transfer to other funds	(34 565)	-	-
Reserves and fund balances, beginning of period	-	41 630	40 027
Reserves and fund balances, end of period	**41 630**	**42 373**	**41 630**

Statement XXIX (concluded)

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	131	22 737
Cash pool d/	24 685	-
Assessed contributions receivable from Member States (schedule 29.1) b/	24 423	24 857
Accounts receivable from Member States	44	74
Other accounts receivable	215	332
Inter-fund balances receivable	37	186
Due from United Nations Mission for the Referendum in Western Sahara	8 800	8 800
Inter-office transactions pending processing	6	6
Total assets	**58 341**	**56 992**
Liabilities		
Contributions or payments received in advance	4	4 g/
Unliquidated obligations - prior periods	-	7 174
Accounts payable to Member States e/	14 073	6 163 g/
Other accounts payable f/	1 739	1 751
Deferred credits	152	155
Inter-office transactions pending processing	-	115
Total liabilities	**15 968**	**15 362**
Reserves and fund balances		
Cumulative surplus	42 373	41 630
Total reserves and fund balances	**42 373**	**41 630**
Total liabilities, reserves and fund balances	**58 341**	**56 992**

a/ In accordance with Security Council resolution 846 (1993) of 22 June 1993, the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See also notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Represents government claims settlement of $969,587, approved write-offs of $65,298 and other miscellaneous expenditures of $20,307.

d/ Represents share of the cash pool and comprises cash and term deposits of $4,346,895, short-term investments of $5,422,172 (market value $5,481,876), long-term investments of $14,589,182 (market value $15,010,148) and accrued interest receivable of $327,041.

e/ Includes $7,526,753 representing claims from Member States pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

f/ includes $1,708,176 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

g/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	4,927	-	-	4,927	4,927	-	-	4,927
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	295	-	-	295	295	-	-	295
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	15,619	-	-	15,619	15,619	-	-	15,619
Bangladesh	-	-	-	-	-	-	-	-
Barbados	2,323	-	-	2,323	2,323	-	-	2,323
Belarus	1,856,368	-	-	1,856,368	1,856,368	-	-	1,856,368
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	4,167	-	-	4,167	4,167	-	-	4,167
Botswana	-	-	-	-	-	-	-	-
Brazil	936,633	-	-	936,633	936,633	-	-	936,633
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	151	-	151	-	-	-	-	-
Burundi	4,927	-	-	4,927	4,927	-	-	4,927
Cambodia	-	-	-	-	-	-	-	-
Cameroon	3,024	-	-	3,024	3,024	-	-	3,024
Canada	-	-	-	-	-	-	-	-
Cape Verde	4,927	-	4,927	-	-	-	-	-
Central African Republic	4,927	-	-	4,927	4,927	-	-	4,927
Chad	-	-	-	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
China	25	-	25	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	4,927	-	-	4,927	4,927	-	-	4,927
Congo	8,158	-	4,466	3,692	3,692	-	-	3,692

Schedule 29.1

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)
Assessed Contributions Unpaid as at 30 June 2001
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	1,039	-	-	1,039	1,039	-	-	1,039
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	45,285	-	45,285	-	-	-	-	-
Democratic Republic of the Congo	7,647	-	-	7,647	7,647	-	-	7,647
Denmark	-	-	-	-	-	-	-	-
Djibouti	4,927	-	3,708	1,219	1,219	-	-	1,219
Dominica	4,927	-	2,500	2,427	2,427	-	-	2,427
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	24,455	-	-	24,455	24,455	-	-	24,455
Egypt	-	-	-	-	-	-	-	-
El Salvador	9,855	-	3,500	6,355	6,355	-	-	6,355
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	41,805	-	41,805	-	-	-	-	-
Ethiopia	2,380	-	-	2,380	2,380	-	-	2,380
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	14,608	-	-	14,608	14,608	-	-	14,608
Gambia	4,927	-	3,927	1,000	1,000	-	-	1,000
Georgia	176,746	-	-	176,746	176,746	-	-	176,746
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	4,927	-	4,927	-	-	-	-	-
Guatemala	15,170	-	-	15,170	15,170	-	-	15,170
Guinea	4,927	-	4,927	-	-	-	-	-
Guinea-Bissau	4,927	-	-	4,927	4,927	-	-	4,927
Guyana	-	-	-	-	-	-	-	-
Haiti	2,908	-	-	2,908	2,908	-	-	2,908
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	14,871	-	-	14,871	14,871	-	-	14,871

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)
Assessed Contributions Unpaid as at 30 June 2001
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	133,226	-	-	133,226	133,226	-	-	133,226
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	427	-	-	427	427	-	-	427
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	532	-	-	532	532	-	-	532
Latvia	-	-	-	-	-	-	-	-
Lebanon	8,840	-	-	8,840	8,840	-	-	8,840
Lesotho	532	-	532	-	-	-	-	-
Liberia	9,855	-	-	9,855	9,855	-	-	9,855
Libyan Arab Jamahiriya	160,571	-	160,571	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	71,766	-	71,766	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	5,207	-	2,660	2,547	2,547	-	-	2,547
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	4,927	-	4,927	-	-	-	-	-
Malta	-	-	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	4,927	-	-	4,927	4,927	-	-	4,927
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-

Schedule 29.1

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	2,471	-	2,471	-	-	-	-	-
Niger	4,927	-	-	4,927	4,927	-	-	4,927
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	4,971	-	-	4,971	4,971	-	-	4,971
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	8,885	-	8,885	-	-	-	-	-
Papua New Guinea	2,371	-	2,371	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	59,136	-	-	59,136	59,136	-	-	59,136
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	124,655	-	-	124,655	124,655	-	-	124,655
Romania	-	-	-	-	-	-	-	-
Russian Federation	33	-	33	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	2,344	-	2,344	-	-	-	-	-
Saint Vincent and the Grenadines	4,927	-	4,927	-	-	-	-	-
Samoa	2,805	-	-	2,805	2,805	-	-	2,805
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,927	-	-	4,927	4,927	-	-	4,927
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	4,927	-	-	4,927	4,927	-	-	4,927
Sierra Leone	4,927	-	4,927	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	4,927	-	-	4,927	4,927	-	-	4,927
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

Schedule 29.1

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)
Assessed Contributions Unpaid as at 30 June 2001
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	4,927	-	4,927	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	44,524	-	-	44,524	44,524	-	-	44,524
Tajikistan	37,967	-	-	37,967	37,967	-	-	37,967
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	6,771	-	6,771	-	-	-	-	-
Togo	4,927	-	4,927	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	2,788	-	-	2,788	2,788	-	-	2,788
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	8,053,759	-	-	8,053,759	8,053,759	-	-	8,053,759
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	12,681,628	-	10,511	12,671,117	12,671,117	-	-	12,671,117
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	4,927	-	3,825	1,102	1,102	-	-	1,102
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	9,784	-	9,784	-	-	-	-	-
Yemen	4,927	-	4,927	-	-	-	-	-
Yugoslavia (Former)	122,210	-	-	122,210	122,210	-	-	122,210
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	2,389	-	2,389	-	-	-	-	-
Total	24,857,300	-	434,622	24,422,678	24,422,678	-	-	24,422,678

Statement XXX

United Nations Observer Mission in El Salvador (ONUSAL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 7 November 1989 to 31 May 1995 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	7 November 1989 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	238 987	-	-
Voluntary contributions	1 641	-	-
Interest income	3 685	37	55
Other/miscellaneous income	2 607	-	-
Total income	**246 920**	**37**	**55**
Expenditure			
Total expenditure	**199 484**	-	-
Excess (shortfall) of income over expenditure	**47 436**	**37**	**55**
Prior period adjustments	(1 031)	1	104
Net excess (shortfall) of income over expenditure	**46 405**	**38**	**159**
Savings on or cancellation of prior period obligations	5 126	50	1
Credits returned to Member States	(42 934)	-	-
Transfer to United Nations Peacekeeping Reserve Fund	(258)	-	-
Reserves and fund balances, beginning of period	-	8 339	8 179
Reserves and fund balances, end of period	**8 339**	**8 427**	**8 339**

Statement XXX (concluded)

United Nations Observer Mission in El Salvador (ONUSAL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	532	750
Assessed contributions receivable from Member States (schedule 30.1) b/	2 782	2 913
Other accounts receivable	22	22
Due from the United Nations Operation in Somalia	6 000	6 000
Total assets	**9 336**	**9 685**
Liabilities		
Contributions or payments received in advance	10	14 c/
Accounts payable to Member States	899	1 138 c/
Other accounts payable	-	55
Inter-fund balances payable	-	115
Deferred credits	-	24
Total liabilities	**909**	**1 346**
Reserves and fund balances		
Cumulative surplus	8 427	8 339
Total reserves and fund balances	**8 427**	**8 339**
Total liabilities, reserves and fund balances	**9 336**	**9 685**

a/ In accordance with General Assembly resolution 47/223 of 16 March 1993, the operations of the United Nations Observer Group in Central America (ONUCA) have been incorporated into ONUSAL. Also see notes 2 and 3.

b/ Include assessed contributions irrespective of collectability.

c/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 30.1

United Nations Observer Mission in El Salvador (ONUSAL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	1,845	-	-	1,845	1,845	-	-	1,845
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	87	-	87	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	-	-	-	-	-	-	-	-
Belarus	526,014	-	-	526,014	526,014	-	-	526,014
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	611	-	-	611	611	-	-	611
Botswana	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	143	-	143	-	-	-	-	-
Burundi	1,845	-	1,845	-	-	-	-	-
Cambodia	-	-	-	-	-	-	-	-
Cameroon	6	-	-	6	6	-	-	6
Canada	-	-	-	-	-	-	-	-
Cape Verde	1,845	-	1,845	-	-	-	-	-
Central African Republic	1,942	-	-	1,942	1,942	-	-	1,942
Chad	-	-	-	-	-	-	-	-
Chile	237	-	237	-	-	-	-	-
China	159	-	159	-	-	-	-	-
Colombia	4	-	4	-	-	-	-	-
Comoros	1,845	-	-	1,845	1,845	-	-	1,845
Congo								

United Nations Observer Mission in El Salvador (ONUSAL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	-	-	-	-	-	-	-	-
Croatia	-	-	-	-	-	-	-	-
Cuba	432	-	432	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	603	-	-	603	603	-	-	603
Denmark	-	-	-	-	-	-	-	-
Djibouti	1,845	-	1,845	-	-	-	-	-
Dominica	356	-	356	-	-	-	-	-
Dominican Republic	580	-	580	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	-	-	-	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	23	-	18	5	5	-	-	5
Fiji	32	-	32	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	1,591	-	1,591	-	-	-	-	-
Gambia	1,942	-	1,000	942	942	-	-	942
Georgia	25,210	-	-	25,210	25,210	-	-	25,210
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	159	-	159	-	-	-	-	-
Guatemala	-	-	-	-	-	-	-	-
Guinea	1,845	-	1,845	-	-	-	-	-
Guinea-Bissau	1,845	-	-	1,845	1,845	-	-	1,845
Guyana	-	-	-	-	-	-	-	-
Haiti	226	-	-	226	226	-	-	226
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-

Schedule 30.1

United Nations Observer Mission in El Salvador (ONUSAL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	46,078	-	-	46,078	46,078	-	-	46,078
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	-	-	-	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lebanon	833	-	-	833	833	-	-	833
Lesotho	-	-	-	-	-	-	-	-
Liberia	3,689	-	-	3,689	3,689	-	-	3,689
Libyan Arab Jamahiriya	70,037	-	70,037	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	3,858	-	3,858	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	2,156	-	1,101	1,055	1,055	-	-	1,055
Malawi	-	-	-	-	-	-	-	-
Malaysia	564	-	564	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	1,845	-	1,845	-	-	-	-	-
Malta	-	-	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	1,942	-	1,942	-	-	-	-	-
Mauritius	-	-	-	-	-	-	-	-
Mexico	4,081	-	4,081	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-

Schedule 30.1

United Nations Observer Mission in El Salvador (ONUSAL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	1,845	-	-	1,845	1,845	-	-	1,845
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	10,722	-	-	10,722	10,722	-	-	10,722
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	22,629	-	22,629	-	-	-	-	-
Romania	6	-	6	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	5	-	5	-	-	-	-	-
Saint Vincent and the Grenadines	1,845	-	1,845	-	-	-	-	-
Samoa	17	-	-	17	17	-	-	17
San Marino	2	-	2	-	-	-	-	-
Sao Tome and Principe	1,845	-	-	1,845	1,845	-	-	1,845
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	905	-	-	905	905	-	-	905
Sierra Leone	1,942	-	1,942	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	1,845	-	-	1,845	1,845	-	-	1,845
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

Schedule 30.1

United Nations Observer Mission in El Salvador (ONUSAL)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	1,845	-	1,845	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	7,487	-	-	7,487	7,487	-	-	7,487
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	583	-	-	583	583	-	-	583
Togo	1,942	-	1,942	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	2,017,665	-	-	2,017,665	2,017,665	-	-	2,017,665
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	-	-	-	-	-	-	-	-
Uruguay	1,579	-	1,579	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	1,845	-	1,432	413	413	-	-	413
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	308	-	308	-	-	-	-	-
Yemen	2,461	-	2,461	-	-	-	-	-
Yugoslavia (Former)	125,622	-	-	125,622	125,622	-	-	125,622
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	5	-	5	-	-	-	-	-
Total	2,913,304	-	131,607	2,781,698	2,781,698	-	-	2,781,698

Statement XXXI

United Nations Operation in Mozambique (ONUMOZ) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 15 October 1992 to 31 March 1995 as at 30 June 2001

(Thousands of United States dollars)

	Period		
	15 October 1992 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	561 098	-	-
Interest income	7 262	466	405
Other/miscellaneous income	4 107	125	10
Total income	**572 467**	**591**	**415**
Expenditure			
Total expenditure	**492 556**	**-**	**-**
Excess (shortfall) of income over expenditure	**79 911**	**591**	**415**
Prior period adjustments c/	(9 326)	(197)	(5 181)
Net excess (shortfall) of income over expenditure	**70 585**	**394**	**(4 766)**
Savings on or cancellation of prior period obligations	24 192	-	1 797
Credits returned to Member States	(78 242)	-	-
Reserves and fund balances, beginning of period	-	16 535	19 504
Reserves and fund balances, end of period	**16 535**	**16 929**	**16 535**

Statement XXXI (concluded)

United Nations Operation in Mozambique (ONUMOZ)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	788	6 955
Cash pool d/	5 725	-
Assessed contributions receivable from Member States (schedule 31.1) b/	18 801	19 127
Accounts receivable from Member States	6	3
Other accounts receivable	108	124
Inter-fund balances receivable	5	-
Inter-office transactions pending processing	-	3
Total assets	**25 433**	**26 212**
Liabilities		
Contributions or payments received in advance	8	6 g/
Accounts payable to Member States e/	8 277	9 163 g/
Other accounts payable f/	168	149
Inter-fund balances payable	-	149
Deferred credits	50	208
Inter-office transactions pending processing	1	2
Total liabilities	**8 504**	**9 677**
Reserves and fund balances		
Cumulative surplus	16 929	16 535
Total reserves and fund balances	**16 929**	**16 535**
Total liabilities, reserves and fund balances	**25 433**	**26 212**

a/ See notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Represents a disability claim of $32,000, accounting adjustments of $1,833, loss on exchange of $159,238 and other miscellaneous charges of $3,780.

d/ Represents share of the cash pool and comprises cash and term deposits of $1,008,101, short-term investments of $1,257,472 (market value $1,271,318), long-term investments of $3,383,420 (market value $3,481,047) and accrued interest receivable of $75,845.

e/ Includes $550,713 representing claims from Member States pending settlement that have been transferred from prior year unliquidated obligations to accounts payable.

f/ Includes $107,749 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

g/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 31.1

United Nations Operation in Mozambique (ONUMOZ)
Assessed Contributions Unpaid as at 30 June 2001
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	4,770	-	-	4,770	4,770	-	-	4,770
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	510	-	-	510	510	-	-	510
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	-	-	-	-	-	-	-	-
Belarus	2,287,842	-	-	2,287,842	2,287,842	-	-	2,287,842
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	4,760	-	-	4,760	4,760	-	-	4,760
Botswana	-	-	-	-	-	-	-	-
Brazil	488	-	-	488	488	-	-	488
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	-	-	-	-	-	-	-	-
Burundi	4,770	-	-	4,770	4,770	-	-	4,770
Cambodia	-	-	-	-	-	-	-	-
Cameroon	-	-	-	-	-	-	-	-
Canada	-	-	-	-	-	-	-	-
Cape Verde	4,770	-	4,770	-	-	-	-	-
Central African Republic	4,770	-	-	4,770	4,770	-	-	4,770
Chad	1	-	1	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	4,770	-	-	4,770	4,770	-	-	4,770
Congo	2,801	-	1,533	1,268	1,268	-	-	1,268
Costa Rica	-	-	-	-	-	-	-	-

United Nations Operation in Mozambique (ONUMOZ)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Côte d'Ivoire	-	-	-	-	-	-	-	-
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	-	-	-	-	-	-	-	-
Denmark	-	-	-	-	-	-	-	-
Djibouti	4,770	-	3,590	1,180	1,180	-	-	1,180
Dominica	2,832	-	-	2,832	2,832	-	-	2,832
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	9,543	-	1,543	8,000	8,000	-	-	8,000
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	31,234	-	31,234	-	-	-	-	-
Ethiopia	-	-	-	-	-	-	-	-
Fiji	-	-	-	-	-	-	-	-
Finland	366	-	366	-	-	-	-	-
Gabon	19,588	-	-	19,588	19,588	-	-	19,588
Gambia	4,770	-	4,000	770	770	-	-	770
Georgia	194,051	-	-	194,051	194,051	-	-	194,051
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	2,832	-	2,832	-	-	-	-	-
Guatemala	14,687	-	-	14,687	14,687	-	-	14,687
Guinea	4,770	-	4,770	-	-	-	-	-
Guinea-Bissau	4,770	-	-	4,770	4,770	-	-	4,770
Guyana	-	-	-	-	-	-	-	-
Haiti	410	-	-	410	410	-	-	410
Honduras	-	-	-	-	-	-	-	-
Hungary	45	-	-	45	45	-	-	45
Iceland	18	-	-	18	18	-	-	18
India	-	-	-	-	-	-	-	-
Indonesia	153,687	-	-	153,687	153,687	-	-	153,687
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	123,547	-	-	123,547	123,547	-	-	123,547

United Nations Operation in Mozambique (ONUMOZ)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	2,873	-	-	2,873	2,873	-	-	2,873
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	57,295	-	57,295	-	-	-	-	-
Lao People's Democratic Republic	-	-	-	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lebanon	5,666	-	-	5,666	5,666	-	-	5,666
Lesotho	-	-	-	-	-	-	-	-
Liberia	9,543	-	-	9,543	9,543	-	-	9,543
Libyan Arab Jamahiriya	162,522	-	162,522	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	7,271	-	3,714	3,557	3,557	-	-	3,557
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	4,770	-	4,770	-	-	-	-	-
Malta	3	-	-	3	3	-	-	3
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	4,770	-	-	4,770	4,770	-	-	4,770
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-

Schedule 31.1

United Nations Operation in Mozambique (ONUMOZ)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Nicaragua	2,393	-	2,393	-	-	-	-	-
Niger	4,770	-	-	4,770	4,770	-	-	4,770
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	7,088	-	7,088	-	-	-	-	-
Papua New Guinea	2,163	-	2,163	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	57,254	-	-	57,254	57,254	-	-	57,254
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	142,891	-	2,900	139,991	139,991	-	-	139,991
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	1,444	-	1,444	-	-	-	-	-
Saint Vincent and the Grenadines	4,770	-	4,770	-	-	-	-	-
Samoa	1,384	-	-	1,384	1,384	-	-	1,384
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,770	-	-	4,770	4,770	-	-	4,770
Saudi Arabia	241	-	241	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	3,207	-	-	3,207	3,207	-	-	3,207
Sierra Leone	4,770	-	4,770	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	4,770	-	-	4,770	4,770	-	-	4,770
South Africa	-	-	-	-	-	-	-	-
Spain	1,344	-	-	1,344	1,344	-	-	1,344
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	4,770	-	4,770	-	-	-	-	-

United Nations Operation in Mozambique (ONUMOZ)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	47,966	-	-	47,966	47,966	-	-	47,966
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	7,207	-	-	7,207	7,207	-	-	7,207
Togo	3,434	-	3,434	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	8,834,541	-	-	8,834,541	8,834,541	-	-	8,834,541
United Arab Emirates	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	6,680,111	-	-	6,680,111	6,680,111	-	-	6,680,111
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	4,770	-	3,703	1,067	1,067	-	-	1,067
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	-	-	-	-	-	-	-	-
Yemen	4,770	-	4,770	-	-	-	-	-
Yugoslavia (Former)	149,030	-	-	149,030	149,030	-	-	149,030
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	-	-	-	-	-	-	-	-
Total	19,126,743	-	325,386	18,801,358	18,801,358	-	-	18,801,358

Statement XXXII

United Nations Operation in Somalia (UNOSOM) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 May 1992 to 28 February 1995 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	1 May 1992 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	1 738 202	-	-
Interest income	6 505	1 016	645
Other/miscellaneous income	6 212	299	249
Total income	**1 750 919**	**1 315**	**894**
Expenditure			
Total expenditure	**1 648 559**	-	-
Excess (shortfall) of income over expenditure	**102 360**	**1 315**	**894**
Prior period adjustments c/	(8 256)	(311)	(1 171)
Net excess (shortfall) of income over expenditure	**94 104**	**1 004**	**(277)**
Savings on or cancellation of prior period obligations	44 091	-	5 406
Credits returned to Member States	(83 930)	-	-
Transfer from other funds	103	-	-
Reserves and fund balances, beginning of period	-	54 368	49 239
Reserves and fund balances, end of period	**54 368**	**55 372**	**54 368**

Statement XXXII (concluded)

United Nations Operation in Somalia (UNOSOM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits	76	11 023
Cash pool d/	26 834	-
Assessed contributions receivable from Member States (schedule 32.1) b/	194 109	233 774
Accounts receivable from Member States	2 801	3 882
Other accounts receivable	835	1 548
Inter-fund balances receivable	42	-
Deferred charges	-	16
Inter-office transactions pending processing	-	85
Total assets	**224 697**	**250 328**
Liabilities		
Contributions or payments received in advance	16	33 g/
Accounts payable to Member States e/	115 543	139 911 g/
Other accounts payable f/	3 990	4 496
Inter-fund balances payable	-	1 984
Due to the United Nations Transition Assistance Group	16 000	16 000
Due to the United Nations Mission in Haiti	27 200	26 700
Due to the United Nations Observer Mission in El Salvador	6 000	6 000
Deferred credits	573	716
Inter-office transactions pending processing	3	120
Total liabilities	**169 325**	**195 960**
Reserves and fund balances		
Cumulative surplus	55 372	54 368
Total reserves and fund balances	**55 372**	**54 368**
Total liabilities, reserves and fund balances	**224 697**	**250 328**

a/ See notes 2, 3, and 10.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Includes write-offs of $187,837, accounting adjustments of $9,636, reversal of savings on liquidation of prior period obligations of $84,584 and other prior period adjustments of $29,168.

d/ Represents share of the cash pool and comprises cash and term deposits of $4,725,181, short-term investments of $5,894,034 (market value $5,958,933), long-term investments of $15,858,798 (market value $16,316,399) and accrued interest receivable of $355,502.

e/ Includes $13,573,941 representing claims from Member States pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

f/ Includes $3,513,526 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

g/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 32.1

United Nations Operation in Somalia (UNOSOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	16,410	-	-	16,410	16,410	-	-	16,410
Andorra	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	1,355	-	1,355	-	-	-	-	-
Azerbaijan	506,957	-	506,957	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Belarus	7,624,934	-	-	7,624,934	7,624,934	-	-	7,624,934
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	19,427	-	-	19,427	19,427	-	-	19,427
Bosnia and Herzegovina	16,734	-	-	16,734	16,734	-	-	16,734
Brazil	972,268	-	-	972,268	972,268	-	-	972,268
Burkina Faso	455	-	455	-	-	-	-	-
Burundi	16,410	-	-	16,410	16,410	-	-	16,410
Cambodia	-	-	-	-	-	-	-	-
Cape Verde	16,410	-	16,410	-	-	-	-	-
Central African Republic	16,410	-	-	16,410	16,410	-	-	16,410
Chad	-	-	-	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
Comoros	16,410	-	-	16,410	16,410	-	-	16,410
Congo	8,731	-	4,780	3,951	3,951	-	-	3,951
Côte d'Ivoire	-	-	-	-	-	-	-	-
Cote d'Ivoire	-	-	-	-	-	-	-	-
Croatia	417,221	-	-	417,221	417,221	-	-	417,221
Cuba	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	24,638	-	-	24,638	24,638	-	-	24,638
Djibouti	16,410	-	12,350	4,060	4,060	-	-	4,060
Dominica	15,164	-	10,000	5,164	5,164	-	-	5,164
Dominican Republic	47,661	-	-	47,661	47,661	-	-	47,661
Ecuador	96,777	-	-	96,777	96,777	-	-	96,777
El Salvador	32,827	-	6,827	26,000	26,000	-	-	26,000
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	1	-	-	1	1	-	-	1
Ethiopia	-	-	-	-	-	-	-	-
Fiji	-	-	-	-	-	-	-	-

United Nations Operation in Somalia (UNOSOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Gabon	63,951	-	-	63,951	63,951	-	-	63,951
Gambia	16,410	-	15,410	1,000	1,000	-	-	1,000
Georgia	670,846	-	-	670,846	670,846	-	-	670,846
Grenada	10,446	-	10,446	-	-	-	-	-
Guatemala	50,999	-	-	50,999	50,999	-	-	50,999
Guinea	16,410	-	-	16,410	16,410	-	-	16,410
Guinea-Bissau	16,410	-	-	16,410	16,410	-	-	16,410
Guyana	-	-	-	-	-	-	-	-
Haiti	1,894	-	-	1,894	1,894	-	-	1,894
Honduras	1	-	-	1	1	-	-	1
Hungary	-	-	-	-	-	-	-	-
Iceland	31,338	-	-	31,338	31,338	-	-	31,338
Indonesia	-	-	-	-	-	-	-	-
Iran (Islamic Republic of)	154,976	-	154,976	-	-	-	-	-
Iraq	428,468	-	-	428,468	428,468	-	-	428,468
Ireland	4,728	-	(6,208)	10,936	10,936	-	-	10,936
Jamaica	-	-	-	-	-	-	-	-
Kazakhstan	799,629	-	550,000	249,629	249,629	-	-	249,629
Kenya	6,429	-	-	6,429	6,429	-	-	6,429
Kyrgyzstan	135,032	-	135,032	-	-	-	-	-
Latvia	185,046	-	185,046	-	-	-	-	-
Lebanon	20,896	-	-	20,896	20,896	-	-	20,896
Liberia	32,827	-	-	32,827	32,827	-	-	32,827
Libyan Arab Jamahiriya	570,332	-	-	570,332	570,332	-	-	570,332
Lithuania	199,567	-	199,567	-	-	-	-	-
Madagascar	24,298	-	12,413	11,885	11,885	-	-	11,885
Malawi	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	16,410	-	16,410	-	-	-	-	-
Mauritania	16,410	-	14,633	1,777	1,777	-	-	1,777
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Nicaragua	8,168	-	8,168	-	-	-	-	-
Niger	16,410	-	-	16,410	16,410	-	-	16,410
Nigeria	-	-	-	-	-	-	-	-
Oman	7,027	-	-	7,027	7,027	-	-	7,027
Palau	-	-	-	-	-	-	-	-

Schedule 32.1

United Nations Operation in Somalia (UNOSOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	6,317	-	6,317	-	-	-	-	-
Peru	196,964	-	-	196,964	196,964	-	-	196,964
Poland	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Moldova	482,525	-	3,000	479,525	479,525	-	-	479,525
Romania	-	-	-	-	-	-	-	-
Russian Federation	74,684,542	-	37,662,955	37,021,587	37,021,587	-	-	37,021,587
Rwanda	16,359	-	16,359	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	1,449	-	1,449	-	-	-	-	-
Saint Vincent and the Grenadines	16,410	-	16,410	-	-	-	-	-
Samoa	5,755	-	-	5,755	5,755	-	-	5,755
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	15,332	-	-	15,332	15,332	-	-	15,332
Senegal	-	-	-	-	-	-	-	-
Seychelles	14,668	-	-	14,668	14,668	-	-	14,668
Sierra Leone	16,410	-	16,410	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	16,410	-	-	16,410	16,410	-	-	16,410
South Africa	-	-	-	-	-	-	-	-
Sudan	16,410	-	16,410	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Syrian Arab Republic	133,020	-	-	133,020	133,020	-	-	133,020
Tajikistan	159,705	-	-	159,705	159,705	-	-	159,705
The former Yugoslav Republic of Macedonia	24,941	-	24,941	-	-	-	-	-
Togo	16,410	-	16,410	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	29,708,551	-	-	29,708,551	29,708,551	-	-	29,708,551
United Arab Emirates	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-

Schedule 32.1

United Nations Operation in Somalia (UNOSOM)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
United States of America	114,344,910	-	-	114,344,910	114,344,910	-	-	114,344,910
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	16,410	-	12,739	3,671	3,671	-	-	3,671
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	-	-	-	-	-	-	-	-
Yemen	16,410	-	16,410	-	-	-	-	-
Yugoslavia (Former)	474,815	-	-	474,815	474,815	-	-	474,815
Total	233,773,690	-	39,664,836	194,108,854	194,108,854	-	-	194,108,854

Statement XXXIII

United Nations Military Liaison Team in Cambodia (UNMLT) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 15 November 1993 to 15 November 1994 as at 30 June 2001

(Thousands of United States dollars)

	Period		
	15 November 1993 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	910	-	-
Interest income	71	13	12
Other/miscellaneous income	91	-	-
Total income	**1 072**	**13**	**12**
Expenditure			
Total expenditure	**587**	**-**	**-**
Excess (shortfall) of income over expenditure	**485**	**13**	**12**
Prior period adjustments	(6)	(1)	(1)
Net excess (shortfall) of income over expenditure	**479**	**12**	**11**
Savings on or cancellation of prior period obligations	5	-	-
Credits returned to Member States	(375)	-	-
Reserves and fund balances, beginning of period	-	109	98
Reserves and fund balances, end of period	**109**	**121**	**109**

Statement XXXIII (concluded)

United Nations Military Liaison Team in Cambodia (UNMLT)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	222	224
Assessed contributions receivable from Member States (schedule 33.1) b/	13	13
Total assets	**235**	**237**
Liabilities		
Contributions or payments received in advance	1	5 c/
Accounts payable to Member States	110	119 c/
Inter-fund balances payable	3	4
Total liabilities	**114**	**128**
Reserves and fund balances		
Cumulative surplus	121	109
Total reserves and fund balances	**121**	**109**
Total liabilities, reserves and fund balances	**235**	**237**

a/ See notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

United Nations Military Liaison Team in Cambodia (UNMLT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	5	-	-	5	5	-	-	5
Albania	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Belarus	2,446	-	-	2,446	2,446	-	-	2,446
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	9	-	-	9	9	-	-	9
Burkina Faso	5	-	5	-	-	-	-	-
Burundi	5	-	-	5	5	-	-	5
Cambodia	-	-	-	-	-	-	-	-
Cameroon	-	-	-	-	-	-	-	-
Cape Verde	5	-	5	-	-	-	-	-
Central African Republic	5	-	-	5	5	-	-	5
Chad	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	5	-	-	5	5	-	-	5
Congo	-	-	-	-	-	-	-	-
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	-	-	-	-	-	-	-	-
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	52	-	52	-	-	-	-	-
Djibouti	5	-	4	1	1	-	-	1
Dominica	5	-	-	5	5	-	-	5
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
El Salvador	-	-	-	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Gabon	21	-	21	-	-	-	-	-
Gambia	-	-	-	-	-	-	-	-
Georgia	212	-	-	212	212	-	-	212
Grenada	5	-	5	-	-	-	-	-

United Nations Military Liaison Team in Cambodia (UNMLT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Guatemala	16	-	16	-	-	-	-	-
Guinea	5	-	5	-	-	-	-	-
Guinea-Bissau	5	-	-	5	5	-	-	5
Guyana	-	-	-	-	-	-	-	-
Haiti	-	-	-	-	-	-	-	-
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	132	-	-	132	132	-	-	132
Israel	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-
Liberia	11	-	-	11	11	-	-	11
Libyan Arab Jamahiriya	5	-	-	5	5	-	-	5
Lithuania	-	-	-	-	-	-	-	-
Madagascar	8	-	4	4	4	-	-	4
Malawi	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	-	-	-	-	-	-	-	-
Mauritania	5	-	-	5	5	-	-	5
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Nicaragua	3	-	3	-	-	-	-	-
Niger	5	-	-	5	5	-	-	5
Nigeria	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Peru	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Moldova	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-

Schedule 33.1

United Nations Military Liaison Team in Cambodia (UNMLT)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	5	-	5	-	-	-	-	-
Samoa	5	-	-	5	5	-	-	5
Sao Tome and Principe	5	-	-	5	5	-	-	5
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	5	-	-	5	5	-	-	5
Sierra Leone	5	-	5	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	5	-	-	5	5	-	-	5
Sudan	5	-	5	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	52	-	-	52	52	-	-	52
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	10	-	10	-	-	-	-	-
Togo	5	-	5	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	9,525	-	-	9,525	9,525	-	-	9,525
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	-	-	-	-	-	-	-	-
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	5	-	4	1	1	-	-	1
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	-	-	-	-	-	-	-	-
Yemen	5	-	5	-	-	-	-	-
Yugoslavia (Former)	143	-	-	143	143	-	-	143
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	-	-	-	-	-	-	-	-
Total	12,760	-	159	12,601	12,601	-	-	12,601

Statement XXXIV

United Nations Transitional Authority in Cambodia (UNTAC) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 November 1991 to 31 March 1994 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	1 November 1991 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
ncome			
Assessed contributions b/	1 599 916	-	-
Voluntary contributions	9 493	-	-
nterest income	7 328	51	18
Other/miscellaneous income	6 055	128	14
Total income	**1 622 792**	**179**	**32**
Expenditure			
Total expenditure	**1 640 831**	**-**	**-**
Excess (shortfall) of income over expenditure	**(18 039)**	**179**	**32**
Prior period adjustments c/	(2 149)	1 682	(27)
Net excess (shortfall) of income over expenditure	**(20 188)**	**1 861**	**5**
Savings on or cancellation of prior period obligations	26 595	1 288	310
Credits returned to Member States	(8 743)	-	-
Reserves and fund balances, beginning of period	-	(2 336)	(2 651)
Reserves and fund balances, end of period	**(2 336)**	**813**	**(2 336)**

Statement XXXIV (concluded)

United Nations Transitional Authority in Cambodia (UNTAC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Cash and term deposits	45	1 385
Cash pool d/	1 023	-
Assessed contributions receivable from Member States (schedule 34.1) b/	43 755	45 688
Voluntary contributions receivable from Member States	-	362
Accounts receivable from Member States	207	222
Other accounts receivable	216	215
Inter-fund balances receivable	150	-
Deferred charges	128	172
Inter-office transactions pending processing	-	30
Total assets	**45 524**	**48 074**
Liabilities		
Contributions or payments received in advance	609	748 e/
Unliquidated obligations - prior periods	966	982
Accounts payable to Member States	42 386	45 195 e/
Other accounts payable	152	1 722
Inter-fund balances payable	-	1 069
Deferred credits	598	694
Total liabilities	**44 711**	**50 410**
Reserves and fund balances		
Cumulative deficit e/	813	(2 336)
Total reserves and fund balances	**813**	**(2 336)**
Total liabilities, reserves and fund balances	**45 524**	**48 074**

a/ The special account of the United Nations Mission in Cambodia (UNAMIC) has been consolidated into the special account for the United Nations Transitional Authority in Cambodia (UNTAC). Also see notes 2 and 3.

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Includes prior period adjustments of ($2,000,000) representing a voluntary contribution previously recorded as an advance, cancellation of an outstanding pledge of $361,702, adjustment of a government claim for ($71,515), salary charges of $71,958, accounting adjustments of ($49,508) and other miscellaneous operating expenses of $5,724.

d/ Represents share of the cash pool and comprises cash and term deposits of $180,224, short-term investments of $224,806 (market value $227,280), long-term investments of $604,872 (market value $622,326) and accrued interest receivable of $13,559.

e/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 34.1

United Nations Transitional Authority in Cambodia (UNTAC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	15,619	-	-	15,619	15,619	-	-	15,619
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	223	-	-	223	223	-	-	223
Bangladesh	-	-	-	-	-	-	-	-
Barbados	165	-	-	165	165	-	-	165
Belarus	5,909,559	-	-	5,909,559	5,909,559	-	-	5,909,559
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	18,369	-	-	18,369	18,369	-	-	18,369
Bosnia and Herzegovina	11,976	-	-	11,976	11,976	-	-	11,976
Botswana	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Brunei Darussalam	308	-	-	308	308	-	-	308
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	1,184	-	1,184	-	-	-	-	-
Burundi	15,556	-	15,556	-	-	-	-	-
Cambodia	-	-	-	-	-	-	-	-
Cameroon	355	-	-	355	355	-	-	355
Canada	764	-	-	764	764	-	-	764
Cape Verde	15,417	-	-	15,417	15,417	-	-	15,417
Central African Republic	15,575	-	-	15,575	15,575	-	-	15,575
Chad	-	-	-	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	15,556	-	-	15,556	15,556	-	-	15,556
Congo	24,364	-	24,364	-	-	-	-	-

Schedule 34.1

United Nations Transitional Authority in Cambodia (UNTAC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Costa Rica	29,957	-	-	29,957	29,957	-	-	29,957
Côte d'Ivoire	207	-	-	207	207	-	-	207
Croatia	304,368	-	-	304,368	304,368	-	-	304,368
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	106,705	-	106,705	-	-	-	-	-
Democratic Republic of the Congo	30,747	-	-	30,747	30,747	-	-	30,747
Denmark	-	-	-	-	-	-	-	-
Djibouti	15,556	-	14,334	1,222	1,222	-	-	1,222
Dominica	-	-	-	-	-	-	-	-
Dominican Republic	52,233	-	-	52,233	52,233	-	-	52,233
Ecuador	94,321	-	-	94,321	94,321	-	-	94,321
Egypt	-	-	-	-	-	-	-	-
El Salvador	31,580	-	6,580	25,000	25,000	-	-	25,000
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	-	-	-	-	-	-	-	-
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	29,763	-	-	29,763	29,763	-	-	29,763
Gambia	15,556	-	8,500	7,056	7,056	-	-	7,056
Georgia	425,726	-	-	425,726	425,726	-	-	425,726
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	11,225	-	11,225	-	-	-	-	-
Guatemala	48,294	-	-	48,294	48,294	-	-	48,294
Guinea	15,597	-	-	15,597	15,597	-	-	15,597
Guinea-Bissau	15,556	-	-	15,556	15,556	-	-	15,556
Guyana	-	-	-	-	-	-	-	-
Haiti	1,801	-	-	1,801	1,801	-	-	1,801
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-

Schedule 34.1

United Nations Transitional Authority in Cambodia (UNTAC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	407,310	-	-	407,310	407,310	-	-	407,310
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	101	-	-	101	101	-	-	101
Kazakhstan	406,015	-	29,677	376,338	376,338	-	-	376,338
Kenya	-	-	-	-	-	-	-	-
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	158,844	-	158,844	-	-	-	-	-
Lao People's Democratic Republic	-	-	-	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lebanon	618	-	-	618	618	-	-	618
Lesotho	-	-	-	-	-	-	-	-
Liberia	31,156	-	-	31,156	31,156	-	-	31,156
Libyan Arab Jamahiriya	550,256	-	550,256	-	-	-	-	-
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	99,555	-	-	99,555	99,555	-	-	99,555
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	30,799	-	15,734	15,065	15,065	-	-	15,065
Malawi	-	-	-	-	-	-	-	-
Malaysia	1	-	1	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	15,597	-	15,597	-	-	-	-	-
Malta	-	-	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	15,556	-	15,556	-	-	-	-	-
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	239	-	239	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-

Schedule 34.1

United Nations Transitional Authority in Cambodia (UNTAC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	2,397	-	2,397	-	-	-	-	-
Niger	15,575	-	-	15,575	15,575	-	-	15,575
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	31	-	31	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	190,037	-	-	190,037	190,037	-	-	190,037
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	385	-	-	385	385	-	-	385
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	397,258	-	-	397,258	397,258	-	-	397,258
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	15,575	-	15,575	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	15,556	-	15,556	-	-	-	-	-
Samoa	909	-	-	909	909	-	-	909
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,113	-	-	4,113	4,113	-	-	4,113
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	-	-	-	-	-	-	-	-
Seychelles	8,565	-	-	8,565	8,565	-	-	8,565
Sierra Leone	15,556	-	-	15,556	15,556	-	-	15,556
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	15,556	-	-	15,556	15,556	-	-	15,556
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-

Schedule 34.1

United Nations Transitional Authority in Cambodia (UNTAC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	15,726	-	15,726	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	132,266	-	-	132,266	132,266	-	-	132,266
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	8,241	-	8,224	18	18	-	-	18
Togo	15,575	-	15,575	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	474	-	-	474	474	-	-	474
Turkey	115,360	-	115,360	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	22,800,088	-	-	22,800,088	22,800,088	-	-	22,800,088
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	741,793	-	741,793	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	11,465,637	-	-	11,465,637	11,465,637	-	-	11,465,637
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	15,556	-	12,076	3,480	3,480	-	-	3,480
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	185	-	185	-	-	-	-	-
Yemen	15,746	-	15,746	-	-	-	-	-
Yugoslavia (Former)	689,251	-	-	689,251	689,251	-	-	689,251
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	74	-	74	-	-	-	-	-
Total	45,687,714	-	1,932,670	43,755,045	43,755,045	-	-	43,755,045

Statement XXXV

United Nations Transition Assistance Group (UNTAG) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 April 1988 to 30 June 1991 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	1 April 1988 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	416 162	-	-
Voluntary contributions	23 736	-	-
Interest income	41 997	1 444	1 092
Other/miscellaneous income	13 387	-	-
Total income	**495 282**	**1 444**	**1 092**
Expenditure			
Total expenditure	**374 185**	-	-
Excess (shortfall) of income over expenditure	**121 097**	**1 444**	**1 092**
Prior period adjustments c/	(502)	(76)	(8)
Net excess (shortfall) of income over expenditure	**120 595**	**1 368**	**1 084**
Savings on or cancellation of prior period obligations	32 016	-	-
Credits returned to Member States	(66 896)	-	-
Transfer to United Nations Peacekeeping Reserve Fund	(49 243)	-	-
Reserves and fund balances, beginning of period	-	36 472	35 388
Reserves and fund balances, end of period	**36 472**	**37 840**	**36 472**

Statement XXXV (concluded)

United Nations Transition Assistance Group (UNTAG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	481	20 065
Cash pool d/	21 241	-
Assessed contributions receivable from Member States (schedule 35.1) b/	128	321
Other accounts receivable	-	109
Inter-fund balances receivable	3	1
Due from the United Nations Operation in Somalia	16 000	16 000
Total assets	**37 853**	**36 496**
Liabilities		
Contributions or payments received in advance	3	3 e/
Accounts payable to Member States	10	15 e/
Other accounts payable	-	6
Total liabilities	**13**	**24**
Reserves and fund balances		
Cumulative surplus	37 840	36 472
Total reserves and fund balances	**37 840**	**36 472**
Total liabilities, reserves and fund balances	**37 853**	**36 496**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents write-offs of $80,661, accounting adjustments of ($7,453) and bank charges of $2,591.

d/ Represents share of the cash pool and comprises cash and term deposits of $3,740,427, short-term investments of $4,665,685 (market value $4,717,058), long-term investments of $12,553,736 (market value $12,915,970) and accrued interest receivable of $281,414.

e/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 35.1

United Nations Transition Assistance Group (UNTAG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Angola	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Burundi	3,406	-	3,406	-	-	-	-	-
Cambodia	-	-	-	-	-	-	-	-
Cameroon	-	-	-	-	-	-	-	-
Cape Verde	3,406	-	3,406	-	-	-	-	-
Central African Republic	6,813	-	-	6,813	6,813	-	-	6,813
Chad	-	-	-	-	-	-	-	-
Comoros	3,406	-	-	3,406	3,406	-	-	3,406
Congo	-	-	-	-	-	-	-	-
Costa Rica	-	-	-	-	-	-	-	-
Democratic Republic of the Congo	-	-	-	-	-	-	-	-
Djibouti	3,406	-	3,406	-	-	-	-	-
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
El Salvador	-	-	-	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Gambia	6,813	-	4,813	2,000	2,000	-	-	2,000
Grenada	-	-	-	-	-	-	-	-
Guatemala	13,627	-	-	13,627	13,627	-	-	13,627
Guinea	3,406	-	3,406	-	-	-	-	-
Guyana	-	-	-	-	-	-	-	-
Haiti	409	-	-	409	409	-	-	409
Honduras	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	81,759	-	-	81,759	81,759	-	-	81,759
Kenya	-	-	-	-	-	-	-	-
Liberia	6,813	-	-	6,813	6,813	-	-	6,813
Libyan Arab Jamahiriya	139,044	-	139,044	-	-	-	-	-
Madagascar	6,813	-	3,480	3,333	3,333	-	-	3,333
Malawi	-	-	-	-	-	-	-	-
Mali	1,904	-	1,904	-	-	-	-	-
Mauritania	6,813	-	6,813	-	-	-	-	-
Mauritius	-	-	-	-	-	-	-	-

Schedule 35.1

United Nations Transition Assistance Group (UNTAG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Mexico	-	-	-	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	3,406	-	-	3,406	3,406	-	-	3,406
Nigeria	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	3,406	-	3,406	-	-	-	-	-
Sao Tome and Principe	2,406	-	-	2,406	2,406	-	-	2,406
Saudi Arabia	1	-	-	1	1	-	-	1
Sierra Leone	6,813	-	6,813	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	3,406	-	-	3,406	3,406	-	-	3,406
South Africa	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	3,406	-	3,406	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	-	-	-	-	-	-	-	-
Vanuatu	3,406	-	2,644	762	762	-	-	762
Venezuela	1	-	-	1	1	-	-	1
Viet Nam	-	-	-	-	-	-	-	-
Yemen	6,812	-	6,812	-	-	-	-	-
Yugoslavia (Former)	-	-	-	-	-	-	-	-
Total	320,900	-	192,759	128,142	128,142	-	-	128,142

Statement XXXVI

United Nations Iran-Iraq Military Observer Group (UNIIMOG) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 9 August 1988 to 31 March 1991 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	9 August 1988 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	199 113	-	-
Voluntary contributions	14 715	-	-
Interest income	12 017	239	198
Other/miscellaneous income	12 048	5	-
Total income	**237 893**	**244**	**198**
Expenditure			
Total expenditure	**177 895**	**-**	**-**
Excess (shortfall) of income over expenditure	**59 998**	**244**	**198**
Prior period adjustments c/	282	(55)	(1)
Net excess (shortfall) of income over expenditure	**60 280**	**189**	**197**
Savings on or cancellation of prior period obligations	4 997	-	-
Credits returned to Member States	(43 484)	-	-
Transfer to United Nations Peacekeeping Reserve Fund	(18 156)	-	-
Reserves and fund balances, beginning of period	-	3 637	3 440
Reserves and fund balances, end of period	**3 637**	**3 826**	**3 637**

Statement XXXVI (concluded)

United Nations Iran-Iraq Military Observer Group (UNIIMOG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Cash and term deposits	595	3 513
Cash pool d/	3 181	-
Assessed contributions receivable from Member States (schedule 36.1) b/	85	107
Inter-fund balances receivable	1	-
Other accounts receivable	-	79
Total assets	**3 862**	**3 699**
Liabilities		
Contributions or payments received in advance	22	9 e/
Accounts payable to Member States	14	46 e/
Other accounts payable	-	5
Inter-fund balances payable	-	2
Total liabilities	**36**	**62**
Reserves and fund balances		
Cumulative surplus	3 826	3 637
Total reserves and fund balances	**3 826**	**3 637**
Total liabilities, reserves and fund balances	**3 862**	**3 699**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents write-offs of $54,014 and bank charges of $115.

d/ Represents share of the cash pool and comprises cash and term deposits of $560,180, short-term investments of $698,750 (market value $706,444), long-term investments of $1,880,095 (market value $1,934,344) and accrued interest receivable of $42,146.

e/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 36.1

United Nations Iran-Iraq Military Observer Group (UNIIMOG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Burundi	990	-	990	-	-	-	-	-
Cambodia	-	-	-	-	-	-	-	-
Cape Verde	990	-	990	-	-	-	-	-
Central African Republic	3,008	-	-	3,008	3,008	-	-	3,008
Chad	-	-	-	-	-	-	-	-
Comoros	1,524	-	-	1,524	1,524	-	-	1,524
Costa Rica	-	-	-	-	-	-	-	-
Côte d'Ivoire	-	-	-	-	-	-	-	-
Cyprus	2,140	-	2,140	-	-	-	-	-
Djibouti	990	-	990	-	-	-	-	-
Dominican Republic	-	-	-	-	-	-	-	-
El Salvador	-	-	-	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Gambia	3,008	-	3,008	-	-	-	-	-
Guatemala	6,102	-	-	6,102	6,102	-	-	6,102
Guinea	1,524	-	1,524	-	-	-	-	-
Guinea-Bissau	381	-	-	381	381	-	-	381
Haiti	149	-	-	149	149	-	-	149
Honduras	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Liberia	3,052	-	-	3,052	3,052	-	-	3,052
Libyan Arab Jamahiriya	61,091	-	-	61,091	61,091	-	-	61,091
Mali	-	-	-	-	-	-	-	-
Mauritania	3,008	-	3,008	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	1,189	-	-	1,189	1,189	-	-	1,189
Papua New Guinea	-	-	-	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	1,174	-	1,174	-	-	-	-	-
Sao Tome and Principe	1,174	-	-	1,174	1,174	-	-	1,174
Sierra Leone	3,008	-	3,008	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-

Schedule 36.1

United Nations Iran-Iraq Military Observer Group (UNIIMOG)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Somalia	1,524	-	-	1,524	1,524	-	-	1,524
South Africa	-	-	-	-	-	-	-	-
Sudan	1,524	-	1,524	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Togo	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
Uruguay	-	-	-	-	-	-	-	-
Vanuatu	1,524	-	1,183	341	341	-	-	341
Viet Nam	-	-	-	-	-	-	-	-
Yemen	1,827	-	1,827	-	-	-	-	-
Yugoslavia (Former)	5,673	-	-	5,673	5,673	-	-	5,673
Total	106,574	-	21,366	85,208	85,208	-	-	85,208

Statement XXXVII

Special Account for the United Nations Emergency Force (UNEF) 1956 a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 5 November 1956 to 30 June 1967 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	5 November 1956 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	166 375	-	-
Voluntary contributions	28 086	-	-
Proceeds from sale of United Nations bonds	19 207	-	-
Appropriated from United Nations Special Account	3 911	-	-
Miscellaneous, savings in liquidating obligations and adjustments c/	8 831	979	1 407
Total income	**226 410**	**979**	**1 407**
Expenditure			
Total expenditure	**215 540**	-	-
Net excess (shortfall) of income over expenditure	**10 870**	**979**	**1 407**
Reserves and fund balances, beginning of period	-	10 870	9 463
Reserves and fund balances, end of period	**10 870**	**11 849**	**10 870**

Statement XXXVII (concluded)

Special Account for the United Nations Emergency Force (UNEF) 1956

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	2000
Assets		
Unpaid assessed contributions (schedule 37.1) b/	42 627	42 627
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5 275	5 275
Excess of authorized expenditures over assessments and applied contributions	876	876
Inter-fund balances receivable	81	81
Total assets	**48 859**	**48 859**
Liabilities		
Accounts payable to Member States	15 467	16 446
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassessed appropriations - to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements d/	10 415	10 415
Due to the United Nations Special Account	1 932	1 932
Due to United Nations bond account	8 117	8 117
Total liabilities	**37 010**	**37 989**
Reserves and fund balances		
Cumulative surplus	11 849	10 870
Total reserves and fund balances	**11 849**	**10 870**
Total liabilities, reserves and fund balances	**48 859**	**48 859**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents gain on exchange from revaluation of accounts payable expressed in local currency.

d/ For 1965, $3,550,000 pursuant to General Assembly resolution 2115(XX), section II; for 1966, $3,550,000 pursuant to resolution 2115 (XX), section III; for 1967, $3,315,000 pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

Schedule 37.1

Special Account for the United Nations Emergency Force (UNEF) 1956

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Afghanistan	29,499	-	-	29,499	29,499	-	-	29,499
Albania	45,299	-	-	45,299	45,299	-	-	45,299
Algeria	8,932	-	-	8,932	8,932	-	-	8,932
Belarus	911,964	-	-	911,964	911,964	-	-	911,964
Belgium	144,583	-	-	144,583	144,583	-	-	144,583
Benin	5,530	-	-	5,530	5,530	-	-	5,530
Bolivia	41,905	-	-	41,905	41,905	-	-	41,905
Bulgaria	181,155	-	-	181,155	181,155	-	-	181,155
Burkina Faso	19,936	-	-	19,936	19,936	-	-	19,936
Burundi	11,278	-	-	11,278	11,278	-	-	11,278
Cambodia	1,689	-	-	1,689	1,689	-	-	1,689
Cameroon	1,689	-	-	1,689	1,689	-	-	1,689
Central African Republic	2,256	-	-	2,256	2,256	-	-	2,256
Chad	8,385	-	-	8,385	8,385	-	-	8,385
Chile	165,903	-	-	165,903	165,903	-	-	165,903
Congo	9,249	-	-	9,249	9,249	-	-	9,249
Côte d'Ivoire	1,689	-	-	1,689	1,689	-	-	1,689
Cuba	249,811	-	-	249,811	249,811	-	-	249,811
Czech Republic	907,423	-	-	907,423	907,423	-	-	907,423
Dominican Republic	22,898	-	-	22,898	22,898	-	-	22,898
Ecuador	10,129	-	-	10,129	10,129	-	-	10,129
Egypt	351,946	-	-	351,946	351,946	-	-	351,946
El Salvador	7,411	-	-	7,411	7,411	-	-	7,411
France	765,655	-	-	765,655	765,655	-	-	765,655
Guinea	19,410	-	-	19,410	19,410	-	-	19,410
Haiti	25,661	-	-	25,661	25,661	-	-	25,661
Hungary	898,298	-	-	898,298	898,298	-	-	898,298
Iraq	100,407	-	-	100,407	100,407	-	-	100,407
Jordan	45,299	-	-	45,299	45,299	-	-	45,299
Lebanon	19,850	-	-	19,850	19,850	-	-	19,850
Libyan Arab Jamahiriya	1,689	-	-	1,689	1,689	-	-	1,689
Mali	5,469	-	-	5,469	5,469	-	-	5,469
Mexico	679,491	-	-	679,491	679,491	-	-	679,491
Mongolia	12,387	-	-	12,387	12,387	-	-	12,387
Niger	1,906	-	-	1,906	1,906	-	-	1,906
Panama	15,648	-	-	15,648	15,648	-	-	15,648
Paraguay	31,661	-	-	31,661	31,661	-	-	31,661
Peru	77,441	-	-	77,441	77,441	-	-	77,441
Philippines	15,632	-	-	15,632	15,632	-	-	15,632

Special Account for the United Nations Emergency Force (UNEF) 1956

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 01
					Over 2 years	2 years	1 year	
Poland	2,528,364	-	-	2,528,364	2,528,364	-	-	2,528,364
Romania	682,212	-	-	682,212	682,212	-	-	682,212
Russian Federation	27,665,631	-	-	27,665,631	27,665,631	-	-	27,665,631
Rwanda	11,278	-	-	11,278	11,278	-	-	11,278
Saudi Arabia	74,890	-	-	74,890	74,890	-	-	74,890
Senegal	9,814	-	-	9,814	9,814	-	-	9,814
Sierra Leone	2,469	-	-	2,469	2,469	-	-	2,469
Slovakia	907,422	-	-	907,422	907,422	-	-	907,422
Somalia	11,191	-	-	11,191	11,191	-	-	11,191
South Africa	-	-	-	-	-	-	-	-
Spain	1,089,981	-	-	1,089,981	1,089,981	-	-	1,089,981
Sudan	89,332	-	-	89,332	89,332	-	-	89,332
Syrian Arab Republic	46,654	-	-	46,654	46,654	-	-	46,654
Thailand	9,026	-	-	9,026	9,026	-	-	9,026
Togo	16,174	-	-	16,174	16,174	-	-	16,174
Uganda	9,589	-	-	9,589	9,589	-	-	9,589
Ukraine	3,476,580	-	-	3,476,580	3,476,580	-	-	3,476,580
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
Uruguay	54,388	-	-	54,388	54,388	-	-	54,388
Venezuela	32,298	-	-	32,298	32,298	-	-	32,298
Yemen	45,299	-	-	45,299	45,299	-	-	45,299
Yugoslavia (Former)	7,598	-	-	7,598	7,598	-	-	7,598
Total	42,626,653	-	-	42,626,653	42,626,653	-	-	42,626,653

Statement XXXVIII

Ad hoc Account for the United Nations Operation in the Congo (ONUC) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 14 July 1960 to 30 June 1964 as at 30 June 2001
(Thousands of United States dollars)

	Period		
	14 July 1960 to 30 June 2000	*1 July 2000 to 30 June 2001*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	241 549	-	-
Voluntary contributions	36 193	-	-
Proceeds from sale of United Nations bonds	110 726	-	-
Investment income	89	-	-
Miscellaneous, savings in liquidating obligations and adjustments c/	45 872	108	85
Total income	**434 429**	**108**	**85**
Expenditure			
Total expenditure	**397 437**	-	-
Net excess (shortfall) of income over expenditure	**36 992**	**108**	**85**
Reserves and fund balances, beginning of period	-	36 992	36 907
Reserves and fund balances, end of period	**36 992**	**37 100**	**36 992**

Statement XXXVIII (concluded)

Ad hoc Account for the United Nations Operation in the Congo (ONUC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2001

(Thousands of United States dollars)

	2001	*2000*
Assets		
Unpaid assessed contributions (schedule 38.1) b/	73 892	73 892
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687	6 687
Excess of authorized expenditures over assessments and applied voluntary contributions d/	1 973	1 973
Inter-fund balances receivable	909	909
Total assets	**83 461**	**83 461**
Liabilities		
Accounts payable to Member States	6 618	6 726
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations - to the credit of contributing Member States	1 560	1 560
Due to the United Nations Special Account	1 397	1 397
Due to United Nations bond account	35 931	35 931
Total liabilities	**46 361**	**46 469**
Reserves and fund balances		
Cumulative surplus	37 100	36 992
Total reserves and fund balances	**37 100**	**36 992**
Total liabilities, reserves and fund balances	**83 461**	**83 461**

a/ See notes 2 and 3.

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents gain on exchange from revaluation of accounts payable expressed in local currency.

d/ For 1961, $268,455; for the second half of 1963, $1,118,712; for the first half of 1964, $585,899.

The accompanying notes are an integral part of the financial statements.

Schedule 38.1

Ad hoc Account for the United Nations Operation in the Congo (ONUC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Afghanistan	37,604	-	-	37,604	37,604	-	-	37,604
Albania	43,602	-	-	43,602	43,602	-	-	43,602
Belarus	1,357,881	-	-	1,357,881	1,357,881	-	-	1,357,881
Benin	6,994	-	-	6,994	6,994	-	-	6,994
Bolivia	34,833	-	-	34,833	34,833	-	-	34,833
Brazil	248,838	-	-	248,838	248,838	-	-	248,838
Bulgaria	190,746	-	-	190,746	190,746	-	-	190,746
Burkina Faso	14,145	-	-	14,145	14,145	-	-	14,145
Burundi	10,471	-	-	10,471	10,471	-	-	10,471
Central African Republic	6,589	-	-	6,589	6,589	-	-	6,589
Chad	9,832	-	-	9,832	9,832	-	-	9,832
Chile	224,847	-	-	224,847	224,847	-	-	224,847
Congo	9,938	-	-	9,938	9,938	-	-	9,938
Cuba	260,259	-	-	260,259	260,259	-	-	260,259
Czech Republic	1,379,704	-	-	1,379,704	1,379,704	-	-	1,379,704
Dominican Republic	54,503	-	-	54,503	54,503	-	-	54,503
Ecuador	4,120	-	-	4,120	4,120	-	-	4,120
Egypt	48,387	-	-	48,387	48,387	-	-	48,387
France	17,031,152	-	-	17,031,152	17,031,152	-	-	17,031,152
Guatemala	38,209	-	-	38,209	38,209	-	-	38,209
Guinea	9,938	-	-	9,938	9,938	-	-	9,938
Haiti	33,916	-	-	33,916	33,916	-	-	33,916
Hungary	995,024	-	-	995,024	995,024	-	-	995,024
Iraq	22,362	-	-	22,362	22,362	-	-	22,362
Jordan	43,602	-	-	43,602	43,602	-	-	43,602
Lebanon	12,108	-	-	12,108	12,108	-	-	12,108
Mali	24,259	-	-	24,259	24,259	-	-	24,259
Mauritania	17,215	-	-	17,215	17,215	-	-	17,215
Mexico	786,193	-	-	786,193	786,193	-	-	786,193
Mongolia	17,215	-	-	17,215	17,215	-	-	17,215
Nicaragua	33,916	-	-	33,916	33,916	-	-	33,916
Panama	33,916	-	-	33,916	33,916	-	-	33,916
Paraguay	24,229	-	-	24,229	24,229	-	-	24,229
Peru	89,184	-	-	89,184	89,184	-	-	89,184
Poland	2,466,010	-	-	2,466,010	2,466,010	-	-	2,466,010
Portugal	201,673	-	-	201,673	201,673	-	-	201,673
Romania	641,015	-	-	641,015	641,015	-	-	641,015
Russian Federation	39,223,085	-	-	39,223,085	39,223,085	-	-	39,223,085
Rwanda	10,471	-	-	10,471	10,471	-	-	10,471

Ad hoc Account for the United Nations Operation in the Congo (ONUC)

Assessed Contributions Unpaid as at 30 June 2001

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 00	Assessments 1 July 00 to 30 June 01	Total collections, credits, adjustments 1 July 00 to 30 June 01	Assessed contributions unpaid as at 30 June 01	Ageing analysis of outstanding assessed contributions: Over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 01
Saudi Arabia	69,487	-	-	69,487	69,487	-	-	69,487
Senegal	20,418	-	-	20,418	20,418	-	-	20,418
Slovakia	1,379,704	-	-	1,379,704	1,379,704	-	-	1,379,704
Somalia	17,445	-	-	17,445	17,445	-	-	17,445
South Africa	-	-	-	-	-	-	-	-
Spain	985,159	-	-	985,159	985,159	-	-	985,159
Sudan	5,860	-	-	5,860	5,860	-	-	5,860
Syrian Arab Republic	20,379	-	-	20,379	20,379	-	-	20,379
Togo	25,325	-	-	25,325	25,325	-	-	25,325
Uganda	10,471	-	-	10,471	10,471	-	-	10,471
Ukraine	5,185,697	-	-	5,185,697	5,185,697	-	-	5,185,697
Uruguay	97,662	-	-	97,662	97,662	-	-	97,662
Yemen	43,602	-	-	43,602	43,602	-	-	43,602
Yugoslavia (Former)	333,269	-	-	333,269	333,269	-	-	333,269
Total	73,892,460	-	-	73,892,460	73,892,460	-	-	73,892,460

Notes to the financial statements for peacekeeping operations for the period from 1 July 2000 to 30 June 2001

Note 1
The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, were as follows:

(i) The maintenance of international peace and security;

(ii) The promotion of international economics, social progress and development programmes;

(iii) Universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories.

(b) The General Assembly focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization.

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts towards resolving conflicts, restoring democracy, promoting disarmament, providing electoral assistance and facilitating post-conflict peace-building, and engaging in humanitarian activities to ensure the survival of groups deprived of basic needs.

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in the efforts of other organizations of the United Nations system to address international economic, social and health problems.

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions.

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2
Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The accounts of the United Nations ("the Organization") are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the Rules formulated by the Secretary-General as required under the Regulations and administrative instructions issued by the Under-Secretary-General for Management or the Controller. They also take fully into account the United Nations accounting standards, as adopted by the Administrative Committee on Coordination (ACC) (now called the United Nations System Chief Executives Board for Coordination). The Organization follows international accounting standard 1 on the disclosure of accounting policies, as modified and adopted by ACC as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include a clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified;

(b) The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(c) In accordance with the requirements of General Assembly resolution 49/233 A of 23 December 1994, the financial period for peacekeeping operations was changed to a fiscal year period from 1 July to 30 June. The financial period of the Organization for all other funds is a biennium consisting of two consecutive calendar years;

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting;

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at a rate of exchange established by the Under-Secretary-General for Management. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Management shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollar translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, the difference will be quantified in a footnote;

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services;

(g) The Organization's financial statements are presented in accordance with the ongoing recommendations of the Working Party on Accounting Standards to the United Nations System Chief Executives Board for Coordination;

(h) The results of the Organization's operations in statements I, II and III are shown in summary by general type of activity as well as on a consolidated basis after the elimination of all inter-fund balances and instances of double-counting of income and expenditure. Their presentation on a consolidated basis does not imply that the various separate funds can be intermingled in any way since, normally, resources may not be utilized between funds;

(i) Income:

(i) Amounts necessary to finance the activities of peacekeeping operations are assessed on Member States according to the scale of assessments determined by the General Assembly;

(ii) For purposes of the financial statements, income is recognized when an assessment on Member States has been authorized by the General Assembly and notifications of assessment have been issued by the Secretariat for the financial period. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been levied;

(iii) Amounts assessed on non-member States that agree to pay reimbursement of costs for their participation in United Nations treaties, organs and conferences are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. In accordance with General Assembly resolution 44/192 A of 21 December 1989, voluntary contributions made in cash or in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements;

(v) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(vi) Income for services rendered includes reimbursements for salaries of staff members and other costs that are attributable to providing technical and administrative support to other organizations;

(vii) Interest income includes all interest earned on deposits in various bank accounts and investment income earned on marketable securities and other negotiable instruments. All realized losses and net unrealized losses on short-term investments are offset against investment income;

(viii) Miscellaneous income includes income from rental of premises, sale of used or surplus property, refunds of expenditures charged to prior periods, income resulting from net gains resulting from currency translations, settlements of insurance claims, amounts assessed on non-member States as stated in subparagraph (iii) above, monies accepted for which no purpose was specified and other sundry income;

(j) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges as referred to in paragraph (v) below;

(k) Assets:

(i) Cash and term deposits represent funds in demand deposit accounts and interest-bearing bank deposits;

(ii) Investments include marketable securities and other negotiable instruments acquired by the Organization to produce income. Short-term investments are stated at cost or market, whichever is lower; long-term investments are stated at cost. Cost is defined as the nominal value plus or minus any unamortized premium or discount. The market value of investments is disclosed in the footnotes to the financial statements;

(iii) The cash pool comprises participating funds' share of the cash and term deposits, short-term and long-term investments and accrual of investment income, all of which are managed in the pool. The investments in the pool are similar in nature and are accounted for as stated in subparagraph (ii) above. Income earned on the investments of the cash pool and the costs associated with the operation of those investments are allocated to participating funds. The share in the cash pool is reported separately in each participating fund's statement. The composition of the cash pool is also disclosed in a footnote to the individual statement;

(iv) Assessed contributions represent a legal obligation of contributors, and therefore the balances of unpaid assessed contributions due from Member States are reported irrespective of collectability. It is the policy of the United Nations not to make provision for delays in the collection of such assessments;

(v) Deferred charges normally comprise expenditure items that are not properly chargeable in the current financial period and that will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 110.6. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(vi) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proof of entitlement is produced, at which time the budgetary accounts are charged and the advances settled;

(vii) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is disclosed in the notes to the financial statements;

(l) Liabilities, reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for "reserves and fund balances" shown in the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred credits include income received but not yet earned and repatriation grants payable in future years;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current period obligations related to the special accounts for peacekeeping remain valid for 12 months following the end of the financial period to which they relate. Unliquidated obligations relating to peacekeeping operations owed to Member States may be retained for an additional period of four years beyond the 12-month period provided for in regulation 4.3;

(v) Contingent liability, if any, is disclosed in the notes to the financial statements;

(vi) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined-benefit plan. The financial obligation of the Organization to the Fund consists of its mandated contribution at the rate established by the General Assembly together with its share of any actuarial deficiency payments under article 26 of the regulations of the Fund. Such deficiency payments are payable only if and when the Assembly has invoked the provision of article 26, following the determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of the present report, the Assembly has not invoked that provision.

Note 3
Accounting provisions for peacekeeping operations

The accounts for the peacekeeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard for the following:

(a) Financial regulation 2.1, which states that the financial period of peacekeeping operations with special accounts shall be one year, from 1 July to 30 June;

(b) Financial regulation 11.4, which states that the annual accounts for peacekeeping operations with special accounts shall be submitted by the Secretary-General to the Board of Auditors no later than 30 September each year;

(c) Article IV of the Financial Regulations. Special arrangements have been made by the General Assembly relating to unliquidated obligations for certain peacekeeping operations. Paragraph 2 of its resolution 33/13 F of 14 December 1978 reads as follows:

> "2. *Approves* the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:
>
> "(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;
>
> "(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided in regulation 4.3; claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

Similar provisions have been accorded to other missions as follows:

Mission	*Resolution/decision*	*Date*
UNIFIL	34/9 C	17 December 1979
UNIIMOG	45/245	31 December 1990
UNTAG	45/265	17 May 1991
UNIKOM	47/208 B	14 September 1993
UNPROFOR	47/210 B	14 September 1993
ONUSAL	47/234	14 September 1993
UNAVEM	49/227	23 December 1994
MINURSO	49/466	23 December 1994
UNOMIG	49/231	12 July 1995
UNOMIL	50/210	23 December 1995
UNMIH	50/90 B	7 June 1996
UNAMIR	50/211 B	7 June 1996
UNFICYP	50/236	7 June 1996

Mission	*Resolution/decision*	*Date*
UNSMIH	51/15 B	13 June 1997
UNMIBH	51/152 B	13 June 1997
UNTAES	51/153 B	13 June 1997
UNPREDEP	51/154 B	13 June 1997
UNMOT	52/229 B	26 June 1998
UNTAC	52/239	26 June 1998
ONUMOZ	52/240	26 June 1998
UNOSOM[a]	-	-
MIPONUH	53/222 B	8 June 1999
United Nations Civilian Police Support Group	53/234	8 June 1999
MINURCA	53/238	8 June 1999
UNPF	54/269	15 June 2000
UNMIK	55/227 B	14 June 2001
UNTAET	55/228 B	14 June 2001
UNAMSIL	55/251 B	14 June 2001

[a] The concurrence of the Advisory Committee on Administrative and Budgetary Questions is contained in a letter dated 16 July 1997.

(d) Voluntary contributions:

(i) General provisions:

a. In accordance with General Assembly resolution 44/192 A, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the special account for each peacekeeping operation except the United Nations Interim Force in Lebanon. Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts;

b. In that resolution, the General Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. Those guidelines state that the cost of facilities agreed to be provided by Member States in whose countries peacekeeping operations are located should be excluded from the determination of voluntary contributions. The guidelines also include a provision that where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made, but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services;

(ii) United Nations Peacekeeping Force in Cyprus accounts:

a. Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of the United Nations Peacekeeping Force in Cyprus. In accordance with financial rule 106.1, no commitments, obligations or disbursements against any funds could be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments, which could be issued for the period prior to 16 June 1993 only after sufficient contributions had been received to meet the requirements for financial obligations. UNFICYP allotments and the recording of obligations for the period prior to 16 June 1993 are limited to amounts that are within the total of pledged contributions. As a consequence, the full amount of UNFICYP obligations that will be payable for the period prior to 16 June 1993 has not been recorded, particularly in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations is reflected in a footnote to the appropriate financial statements;

b. The General Assembly decided, in its resolution 47/236 of 14 September 1993, that, beginning 16 June 1993, the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Mandate periods from 16 June 1993 to 30 June 2001 have been established, for which appropriations and assessments have been raised on the Member States in accordance with relevant General Assembly resolutions;

(e) Peacekeeping Reserve Fund. By its resolution 47/217 of 23 December 1992, the General Assembly established the United Nations Peacekeeping Reserve Fund as a cash-flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Peacekeeping Reserve Fund was established at $150 million. In accordance with the resolution, $49,242,762 was allocated from unencumbered balances in the special account of the United Nations Transition Assistance Group, $18,156,200 from unencumbered balances in the special account of the United Nations Iran-Iraq Military Observer Group and $82,601,038 from authorized retained savings in the United Nations General Fund.

Note 4
Explanatory notes on assessed contributions receivable

Assessed contributions receivable, as shown in the accounts for the period ended 30 June 2001, have been recorded in accordance with the Financial Regulations and Rules of the United Nations, the relevant resolutions of the General Assembly and the policy of the United Nations. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. Based on United Nations policy as stated in note 2 (k) (iv) above, no provision has been made for delays in the collection of outstanding assessed contributions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the Assembly), in particular with respect to the following:

(a) To the extent that the amounts relate to expenditures under the United Nations Emergency Force (1956) special account and under the Ad hoc Account for the United Nations Operation in the Congo, which, in the view of some Member States, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures. As a result, withholdings by certain Member States from payments for the financing of UNEF 1956 (statement XXXVII) and ONUC (statement XXXVIII) are estimated to be $38.6 million and $70.2 million respectively. The estimate, which is based on the apportioned shares of the States concerned, excludes $5.3 million and $6.7 million respectively in unpaid assessed contributions to UNEF (1973) and ONUC by China for the period up to 24 October 1971. Following the adoption by the General Assembly of its resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount was transferred to a special account pursuant to Assembly resolution 3049 C (XXVII) of 19 December 1972;

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF (1973), the United Nations Disengagement Observer Force and UNIFIL; other States have stated that they have excluded from their contributions to UNEF (1973) their shares of the expenses that they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel;

(c) As a result of the positions taken by some Member States as outlined above, certain Member States have not participated in the financing of UNEF (1973) and UNDOF in an estimated amount of $1.5 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF to 30 June 2001. That amount excludes $36 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account by virtue of General Assembly resolution 36/116 A of 10 December 1981;

(d) Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $39.6 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 2001, excludes $19.6 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account under General Assembly resolution 36/116 A;

(e) Status of unpaid assessed contributions as at 30 June 2001:

(i) Contributions receivable from Member States as at 30 June 2001 are shown in most peacekeeping financial statements only in total. Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 2001 and on all outstanding balances due for each Member State is shown in a separate schedule for each mission account;

(ii) The status of contributions report for 30 June 2001 (ST/ADM/SER.B/577) was printed too early in July to reflect any assessments approved by the General Assembly in late June. However, the financial statements in all cases do include such late-June assessments as income, and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 2001. As a result, in some cases the amounts shown as contributions outstanding from Member States as at 30 June 2001 in the financial statements may be higher than the corresponding amounts shown in the status of contributions report as at 30 June 2001. In those instances, the late-June assessments are reflected in the report on status of contributions as at 31 July 2001 (ST/ADM/SER.B/578).

Note 5

Peacekeeping special account fund summaries: income and expenditure and changes in reserves and fund balances (statement I); assets, liabilities, reserves and fund balances (statement II); and cash flow (statement III)

(a) Statements I, II and III contain financial results for all United Nations peacekeeping funds, which are broken down into three groups of related funds and consolidated into a grand total reflecting all individual peacekeeping accounts of the Organization. This consolidated presentation should not be interpreted to mean that any of the individual funds can be used for any other purpose than that for which it is authorized. The financial results of all peacekeeping operations are summarized in statements I and II. These are categorized as all active peacekeeping missions (statements IV-XIX), the Peacekeeping Reserve Fund (statement XX), the support account for peacekeeping operations (statement XXI), the United Nations Logistics Base at Brindisi (statement XXII) and completed peacekeeping missions (statements XXIII-XXXVIII).

(b) To comply with the uniform financial statement formats, statement I includes two calculations of the excess (shortfall) of income over expenditure. The first calculation is based on income and expenditure only for the current period. The second calculation shown is a net one, which includes any prior period adjustments to income or expenditure.

(c) The cash flow summary statement for peacekeeping operations (statement III) is based on the indirect method of cash flow statements covered by international accounting standard 7.

Note 6

United Nations Emergency Force (1973) and United Nations Disengagement Observer Force (statement V)

The General Assembly on a number of occasions has authorized the temporary suspension of financial regulations 4.3, 4.4, 5.2 (b) and 5.2 (d) in order to allow UNEF and UNDOF to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83 of 15 December 1995, the authorized retained surplus was reduced proportionately by a total of $15.3 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Under the terms of Assembly resolution 53/226 of 8 June 1999, the UNEF share of the authorized retained surplus amounting to $49,609,273 was reduced by $5,600,000. Under the terms of Assembly resolution 54/266 of 15 June 2000, the authorized retained surplus was reduced by $4,022,102. Under the terms of resolution 55/264 of 14 June 2001, the authorized retained surplus was further reduced by $4 million representing the final instalment towards a total of $13,622,162 (see resolution 53/226) to be credited back to Member States, leaving a balance of authorized retained surplus of $35,987,111 as at 30 June 2001.

Note 7
United Nations Interim Force in Lebanon (statement VI)

The General Assembly on a number of occasions has authorized the temporary suspension of financial regulations 4.3, 4.4, 5.2 (b) and 5.2 (d) in order to allow UNIFIL to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83, those authorized retained surpluses were reduced proportionately by a total of $25.6 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. The total authorized retained surplus was $82,877,949 as at 30 June 2001.

Note 8
United Nations Peace Forces (statement XXVI)

The General Assembly on two occasions has authorized the temporary suspension of financial regulations 4.3, 4.4 and 5.2 (d) in order to allow the United Nations Peace Forces to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 55/265 of 14 June 2001, an amount of $174,743,027 was authorized to be retained in order to allow for reimbursement to troop contributors in the light of the cash shortage in the United Nations Peace Forces.

Note 9
Non-expendable equipment

The following table shows the value of non-expendable equipment, at cost, at the peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 2001. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the Organization, but is charged against the current appropriations when acquired.

Peacekeeping mission	*Amount (millions of United States dollars)*
UNFICYP	11.3
UNDOF	36.2
UNIFIL	134.8
UNIKOM	23.1
MINURSO	25.4
UNMIBH	61.4
UNOMIG	14.7
UNLB	86.6
UNAMSIL	47.0
UNMIK	130.5
MONUC	38.0
UNTAET	64.0
UNMEE	22.7
Total	**695.7**

Note 10
Contingent liabilities

(a) International accounting standard 10 broadly defines contingency as an existing condition, situation or set of circumstances involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur.

(b) The Organization may have contingent liabilities arising from various peacekeeping operations of a material but undeterminable amount in respect of certain claims for reimbursement of services provided by Governments that are under negotiation. The total of such claims for peacekeeping operations as at 30 June 2001, as shown below, amounts to $37.4 million. Based on past experience, it should be noted that the amount of compensation either settled or awarded by the arbitral tribunal is significantly lower than the amount claimed.

Peacekeeping mission	*Contingent liabilities (millions of United States dollars)*
MONUA	16.0
UNPF	1.8
UNOSOM	19.6
Total	**37.4**

Note 11
Liabilities for end-of-service and post-retirement benefits

(a) The United Nations has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or for other types of end-of-service payments that will be owed when staff members leave the Organization. Such payments are budgeted for in the regular budget, and the actual costs incurred in each financial period are reported as current expenditures.

(b) Staff members who separate from the Organization are entitled to be paid for any unused vacation days they may have accrued up to a maximum of 60 days. The Organization's total liability for such unpaid accrued vacation compensation, regardless of funding source, as at 31 December 2000, is estimated to be between $80 million and $90 million, of which between $20 million and $25 million is related to peacekeeping operations.

(c) Some staff members are entitled to repatriation grants and payment of expenditures related to relocation upon their termination from the Organization based on the number of years of service. The Organization's liability for such unpaid repatriation and relocation entitlement, regardless of funding source, as at 31 December 2000, is estimated to be between $75 million and $85 million, of which between $20 million and $25 million is related to peacekeeping operations.

Annex I

Peacekeeping operations funded by the regular budget: status of appropriations by major object of expenditure for the 18-month period of the biennium 2000-2001 ending 30 June 2001

(Thousands of United States dollars)

Programme	*Appropriation*	*Salaries and common staff costs*	*Travel*	*Operating expenses and supplies*	*Acquisitions and new premises*	*Total expenditure*	*Unencumbered balance*
Executive direction and management	9 601	5 643	170	544	204	6 561	3 040
UNTSO	45 947	28 420	1 614	2 637	1 304	33 975	11 972
UNMOGIP	15 266	5 058	599	2 538	562	8 757	6 509
Field operations support	4 070	2 116	-	-	-	2 116	1 954
Total	**74 884**	**41 237**	**2 383**	**5 719**	**2 070**	**51 409**	**23 475**

Annex II

Activities related to peacekeeping operations funded by trust funds: schedule of income, expenditure, reserves and fund balances for the fiscal year ended 30 June 2001

(Thousands of United States dollars)

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditures, transfers and adjustments*	*Reserves and fund balances, end of period*
Trust Fund for Iraq-Kuwait Border Issues	911	60	-	971
Trust Fund for the Restoration of Essential Services in Sarajevo	7 131	461	719	6 873
Trust Fund for Implementation of the Cotonou Accord on Liberia	3 272	232	(1)	3 505
Trust Fund to Support the Implementation of the Agreement on Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks	19	1	-	20
United Nations Trust Fund for Electoral Observation	2 835	495	1 575	1 755
Trust Fund in Support of the Delimitation and Demarcation of the Ethiopia-Eritrea Border	989	3 040	122	3 907
Trust Fund to Support the Multinational Force Deployed in East Timor	106 934	7 712	38 165	76 481
Trust Fund for the United Nations Transitional Administration in East Timor	35 314	11 407	15 998	30 723
Trust Fund for Economic Revitalization and Restoration of Essential Services in Eastern Slavonia	511	16	527	-
Voluntary Fund for the Cambodian Peace Process	3 858	243	-	4 101
Trust Fund for the Activities of the International Support and Verification Commission	4 024	239	3 602	661
Cambodia Trust Fund	1 943	118	-	2 061
Trust Fund for Somalia — Unified Command	11 604	669	7 278	4 995
Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces, signed in Moscow on 14 May 1994	62	11	(499)	572
Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina	3 153	4 176	1 563	5 766
Trust Fund for Confidence-Building Measures in Eastern Slavonia	134	7	106	35
Trust Fund for the Enhancement of UNSMIH Capacity	84	158	-	242
Trust Fund for the Enhancement of UNTMIH Capacity	421	508	-	929
Trust Fund to Support United Nations Peacekeeping-related Efforts in Sierra Leone	1 593	311	30	1 874
Trust Fund for the Support of the Activities of MINURCA	404	93	50	447

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditures, transfers and adjustments*	*Reserves and fund balances, end of period*
Trust Fund to Support Public Information and Related Efforts in United Nations Peacekeeping Operations	123	10	-	133
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	36 010	2 460	3	38 467
Trust Fund for the Commission on the Truth for El Salvador	173	5	178	-
Trust Fund for Activities related to Administrative and Budgetary Aspects of Peacekeeping Operations	8	1	8	1
Trust Fund for Assistance to the Office of the Special Representative of the Secretary-General for the Former Yugoslavia	188	-	188	-
Trust Fund for Support from Government and Organizations to the Department of Peacekeeping Operations Lessons-Learned Mechanism	348	70	207	211
Trust Fund for the Financing of a United Nations International Conference on Medical Support for Peacekeeping Operations	67	4	65	6
Trust Fund to Support the Activities of the United Nations Disengagement Observer Force	376	292	257	411
Trust Fund for Assistance to Military Officers on Loan from Governments in support of Peacekeeping	36	2	1	37
Trust Fund for Improving Preparedness for Conflict Prevention and Peacekeeping in Africa	189	38	34	193
Trust Fund for the Rapidly Deployable Mission Headquarters	921	109	-	1 030
Trust Fund to Support the Peace Process in the Democratic Republic of the Congo	432	760	43	1 149
Trust Fund to Support the United Nations Interim Administration in Kosovo	9 480	1 254	3 727	7 007
Total	**233 547**	**34 962**	**73 946**	**194 563**

02-24073 (E) 160402